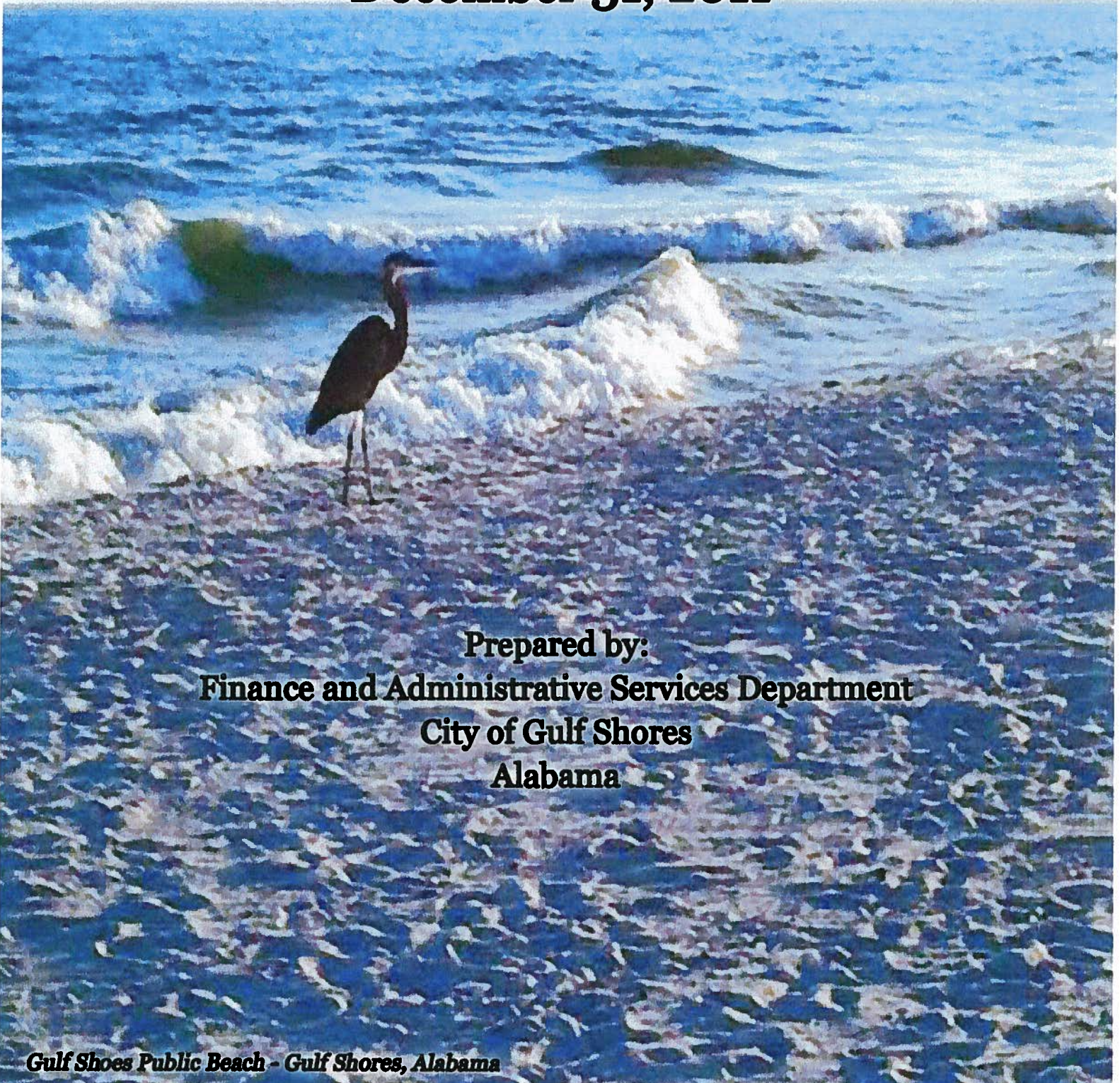


# **CITY OF GULF SHORES, ALABAMA**

## **Annual Financial Budget for Fiscal Year Ending December 31, 2011**



**Prepared by:  
Finance and Administrative Services Department  
City of Gulf Shores  
Alabama**





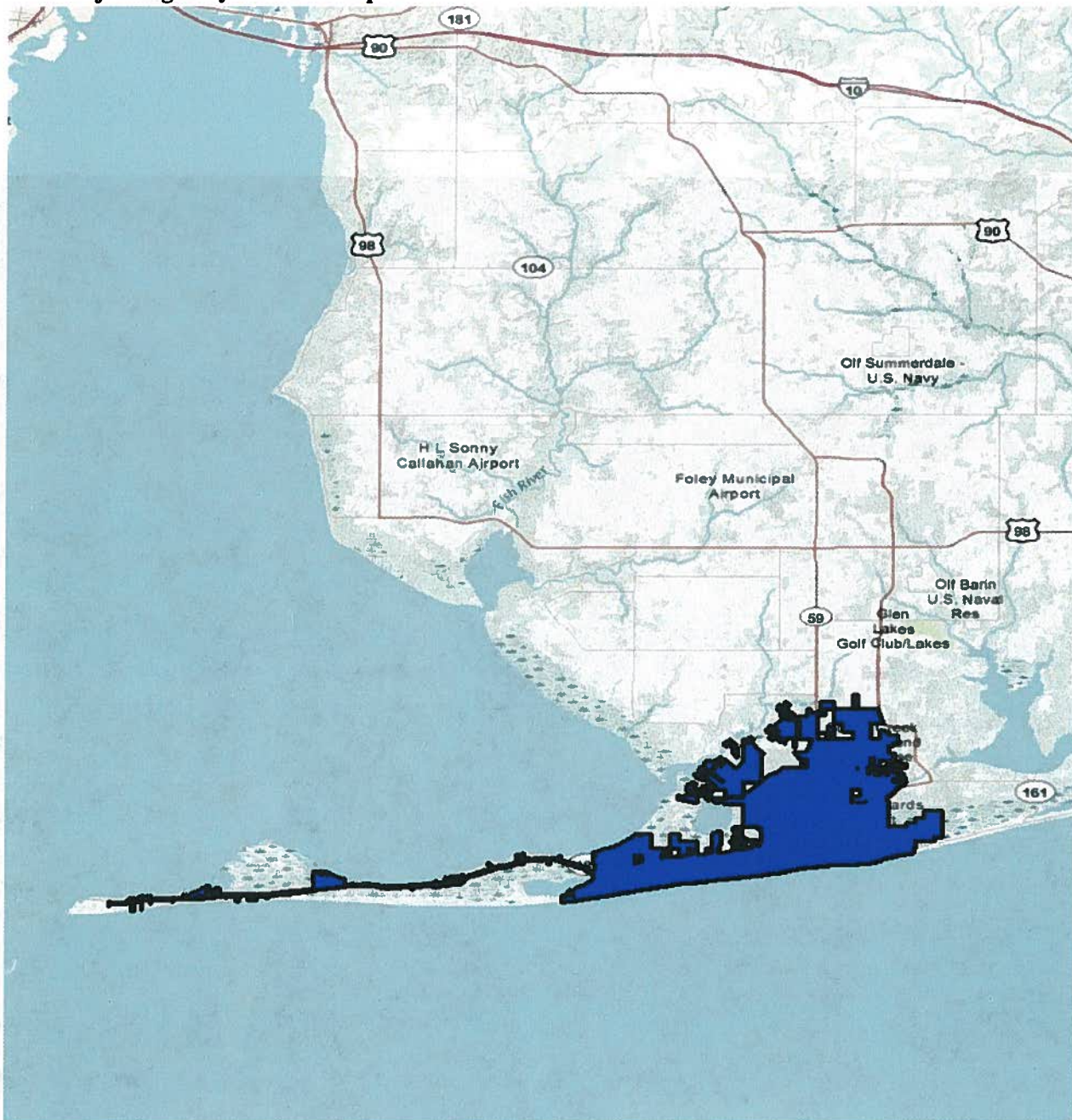
**City of Gulf Shores, Alabama**  
**Mayor and Council**



Left to Right Standing: Jason Dyken, Philip Harris, Joe Garris, Stephen E. Jones  
Left to Right Seated: Carolyn M. Doughty, Robert Craft, Mayor



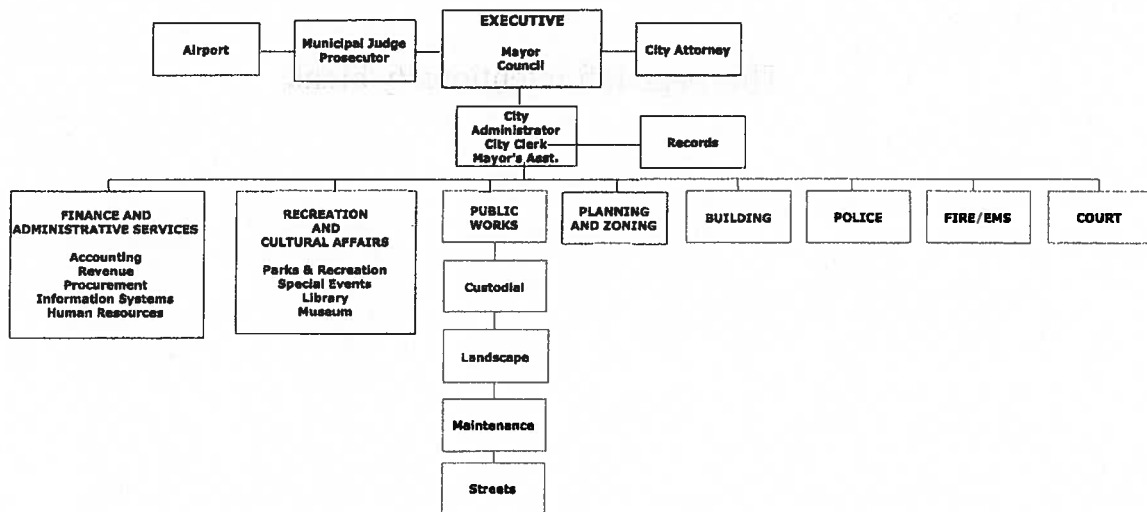
**CITY OF GULF SHORES, ALABAMA MAP**  
**with Major Highway Locator Map**



**Gulf Shores, Alabama**

**City of Gulf Shores  
Organizational Chart**

**October 1, 2009**



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**CITY OF GULF SHORES, ALABAMA**

**2011 Budget**

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# CITY OF GULF SHORES, ALABAMA

## 2011 Budget

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## **All about Gulf Shores, Alabama**

### **Just the Facts**

#### **Government**

- The Town of Gulf Shores was incorporated on February 12, 1957 and became a city on April 18, 1985.
- The affairs of Gulf Shores, Alabama are conducted by a Mayor and a Council consisting of five members.
- The daily operations of the city are run by the City Administrator responsible to the Mayor and Council.

#### **More Facts**

- Gulf Shores is a world-class all-seasons resort area on the white sandy beaches of the southern tip of Baldwin County, Alabama on the warm waters of the Gulf of Mexico.
- Gulf State Park is 6,000 acres of land partially located in Gulf Shores with 20 miles of paved trails for hiking and biking.
- The tourist boom in Alabama came in the early 1970s following the construction of Interstate 65, sparking development.

### **Geographic Characteristics of Gulf Shores, Alabama**

	<b>Square Miles</b>	<b>Climate</b>	<b>Topography</b>
Land Area	13.1 Sq/Miles		
Water Area	3.9 Sq/Miles		
Average Annual Temperature		66 Degrees	
Average Annual Rainfall		66.2 Inches	
Elevation			8 Feet

## Just the Facts

### Demographics

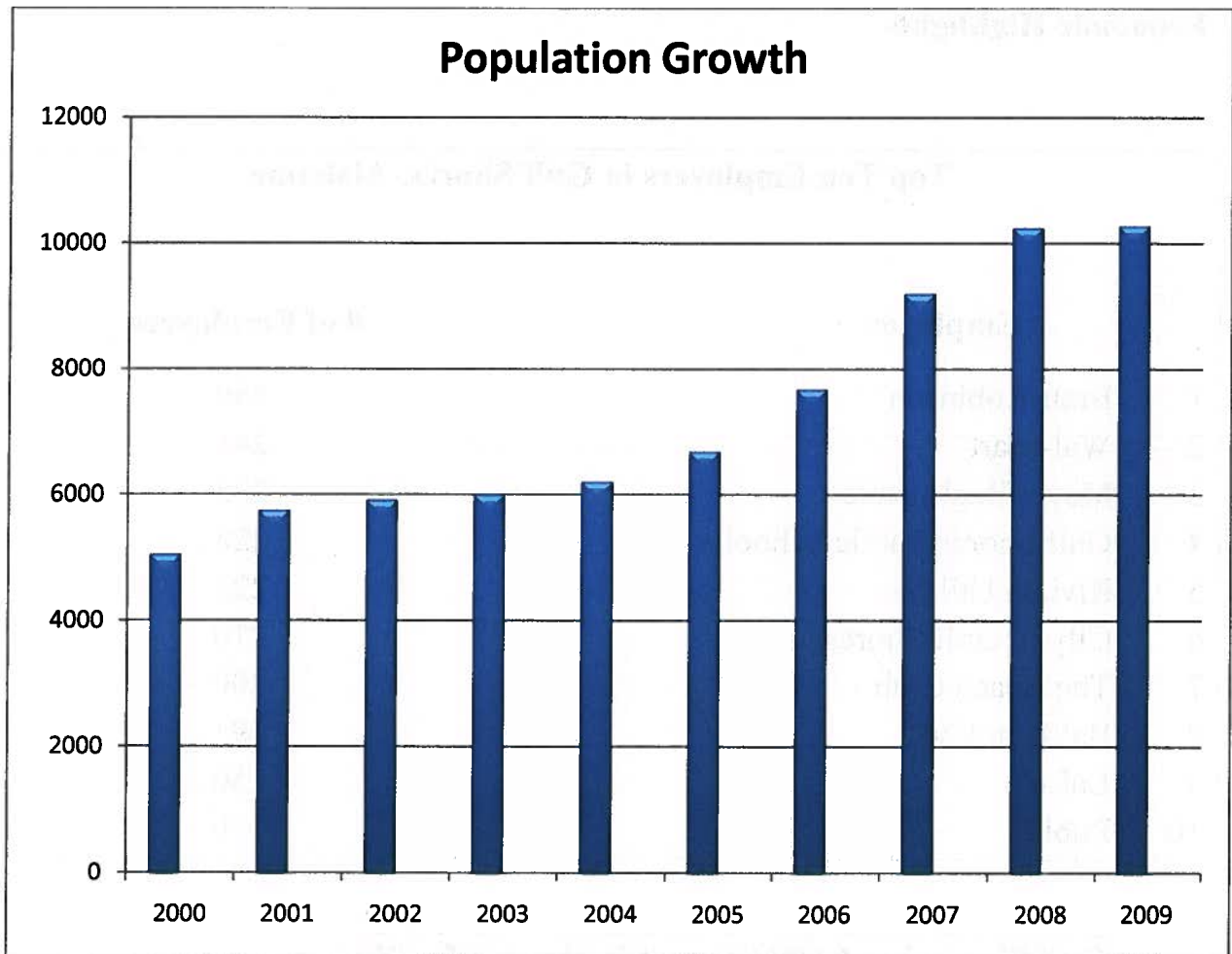
#### Age, Race & Gender Composition

White	93.4%
Hispanic	3.1%
Black	2.7%
American Indian	.5%
Asian	.3%
Female	50.2%
Male	49.8%
Age Under 5 Years	7.2%
Age 18 years & Over	74.4%
Age 65 years & Over	17.8%
Median Age is 37.9 years	

The following table depicts information related to the population of Gulf Shores, Alabama.

Figures on based on US Census Bureau 2005-2009 American Community Survey 5-Year Estimates.

## Just the Facts



Source: US Census Bureau Population Estimates

Gulf Shores, Alabama has doubled its population during the past ten years.



## **Just the Facts**

### **Economic Highlights**

#### **Top Ten Employers in Gulf Shores, Alabama**

	<b>Employer</b>	<b># of Employees</b>
1	Brett-Robinson	550
2	Wal-Mart	241
3	Meyer Real Estate	235
4	Gulf Shores Public Schools	228
5	Riviera Utilities	223
6	City of Gulf Shores	210
7	The Beach Club	200
8	Baldwin EMC	193
9	LuLu's	150
10	Publix	110

**Gulf Shores has 6,680 licensed businesses for 2011**

#### **Per Capita Income within Gulf Shores in 2009**

**was higher than the United States level.**

**2009**

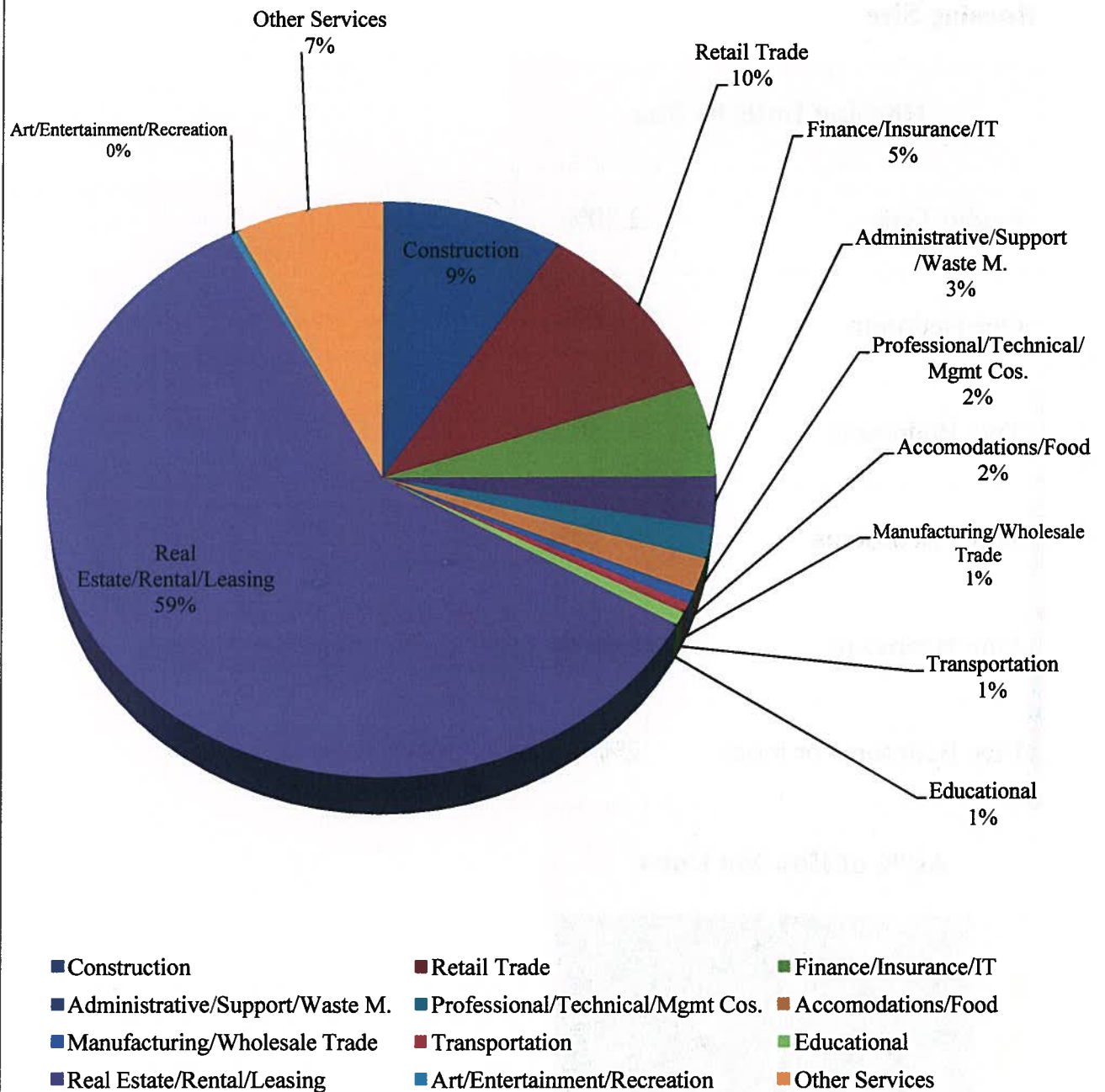
**United States      \$27,041**

**Gulf Shores        \$28,283**

**Source: US Census Bureau**

## Just the Facts

### Gulf Shores, Alabama Business Profile



## Just the Facts

### Housing Statistics

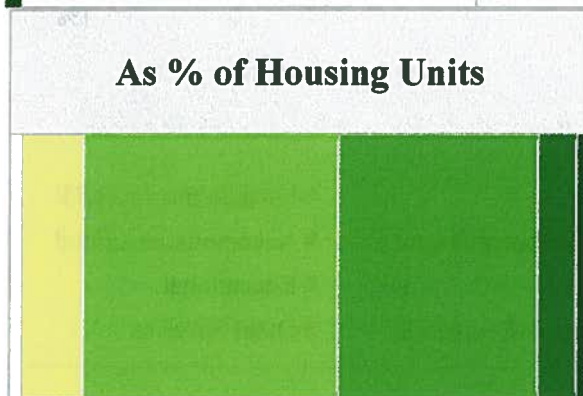
Number of Housing Units 11,538

Owner-Occupied 2,328

**Source:** US Census Bureau

### Housing Size

Housing Units by Size	
Studio Type	2.20%
One Bedroom	10.90%
Two Bedrooms	43.80%
Three Bedrooms	34.40%
Four Bedrooms	6.60%
Five Bedrooms or more	2%





## Just the Facts

### Owned Homes, Apartments and Condos

Average Household Size	2.1
Median year structure was built	1988
Median Value of occupied units	\$177,200
Median Price asked for vacant units	\$188,800

### Rented Homes, Apartments and Condos

Average Household Size	2.28
Median year structure was built	1987
Median Monthly Rent asked for vacant units	\$852

### Service Statistics:

The chart below describes several of the services provided in Gulf Shores, Alabama.

Public Safety 2011	
Fire Protection	Police Protection
Fire Stations.....4	Primary Patrol Districts.....3*
Sworn Employees.....42	Sworn Employees.....41
Civilian Employees.....1	Civilian Employees.....13
*Tourist Season includes a 4 <sup>th</sup> district	

## Just the Facts

### Park, Recreation & Cultural Affairs

City Park Properties.....	8
Recreation Center.....	1
Sportsplex.....	1
Lighted Tennis Courts.....	18
Multi-Purpose Fields.....	5
Football Stadium.....	1
Swimming Pool.....	1
Play Grounds.....	2
Beach Volleyball Courts.....	2
Picnic Areas.....	6
Civic Center.....	1
Library.....	1
Boat Launching Facilities.....	2
Baseball/Softball Fields.....	13
Museum.....	1
Community House.....	1
Adult Activity Center.....	1
Outdoor Basketball Courts.....	2
Horseshoe Pits.....	10
Dog Park.....	1

### Highways and Streets

## Just the Facts

Miles of Streets Maintained.....	66
Streetlights.....	2,234
Traffic Signals.....	24

### Educational System

Elementary School.....	1
Middle School.....	1
High School.....	1
Day School (ages 2-5).....	1
Community College.....	1

### Historic Sites

Fort Morgan

Knob Hill – Historic Marker

Camp Withers – Historic Marker

Callaway Home – Registered Historic Home

### For More Information

If you would like more information about Gulf Shores, Alabama, please visit the Gulf Shores website at [www.gulfshoresal.gov](http://www.gulfshoresal.gov), or call the City of Gulf Shores at 251.968.1120.



Student Name	Student ID
Parent Name	Parent Phone
Address	City

Emergency Contact	Emergency Contact Phone
Insurance Company	Insurance Policy Number
Medical History	Allergies
Current Medication	Other Health Issues
Signature	Date

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Teacher Name	Teacher Email
Classroom	Classroom Phone
Subject	Subject
Grade	Grade
Comments	Comments

Principal Name	Principal Email
Principal Phone	Principal Address
Principal City	Principal State
Principal Zip	Principal Country
Principal Title	Principal Position



ROBERT CRAFT - Mayor  
STEVE GARMAN - City Administrator

January 1, 2011

The Honorable Mayor  
Members of City Council  
City of Gulf Shores, Alabama

RE: 2011 BUDGET MESSAGE

Dear Mayor and Council:

I am pleased to present the City of Gulf Shores, Alabama budget document and supporting information which constitutes the City's recommended financial program for the Fiscal Year 2011 starting January 1, 2011. The City's Fiscal Year is January 1 to December 31, same as the calendar year. The budget provides for the policies and goals of the Council as discussed during planning retreats conducted throughout the year.

Council adopted a Financial Policy in 2010 providing for reserve levels to enable the City to provide for continuity of operations during emergencies and disasters. The 2011 Adopted Budget provides for a continuation of the building of the reserve targets. A complete copy of the 2010 Financial Policy adopted is included later in this budget document.

The April 2010 BP Oil Spill, a spill of National Significance, and its impacts on the local business community was the major short-term factor that influenced decisions made in the development of the budget for 2011. Mayor and Council negotiated with BP representatives on payment of loss of revenues for 2010 and a guaranteed minimum level of funding from BP for 2011 should the local economy not recover. The BP Oil Spill significantly changed the City's planning processes and has forced the City to look at enhanced revenue producing options such as Music Festivals to (re)attract tourists to the Gulf Coast.

---

**COUNCILMEN**

CAROLYN M. DOUGHTY - JASON DYKEN - JOE GARRIS - PHILIP HARRIS - STEPHEN E. JONES  
P.O. Box 299 • Gulf Shores, Alabama 36547 • 251-968-2425

## SUMMARY OF THE FISCAL YEAR 2011 BUDGET

The adopted 2011 General Fund Budget may be summarized as follows:

### Revenues

Taxes	\$21,168,720
Licenses & Permits	2,289,500
Leases and other Rents	1,274,100
Intergovernmental	541,000
Other Income	1,403,710
Interest	108,000
Operating Transfers In	<u>298,500</u>
 TOTAL REVENUE	 <u>\$27,083,530</u>

### Expenditures

Personnel Services*	\$13,933,729
Operations	5,477,312
Capital Outlay	412,500
Debt Service Transfers Out	5,712,889
Outside Agency Appropriations	80,000
Budget Reserves	<u>1,467,100</u>
 TOTAL APPROPRIATIONS	 <u>\$27,083,530</u>

\*Personnel Services includes salaries and employee benefits.

### **Significant Budget Items and Trends**

The City of Gulf Shores budget worksheet format was streamlined for 2011. Presented to the Finance Committee by Department was a breakout of Fixed Costs, Additional Non Capital Requests and Capital Requests. Capital Requests for items with an estimated use life of greater than 3 years were included on an installment financing contract. The installment financing contract was approved and allows the City more flexibility in use of resources over a fixed period of time rather than incurring all expenses for pent up capital needs at once. The City had postponed capital purchases in the prior two years due to fiscal uncertainty. The Capital Installment Financing Contract enabled the City to purchase needed equipment and vehicles.



Also postponed in the prior two years were employee pay adjustments. In 2008 the City right-sized its workforce and cut 44 positions. Further Personnel Service reductions were made by offering early retirement options to eligible employees. A Classification and Compensation Study was conducted by an outside consultant. Employees' salaries will be brought to 95% of market in phases beginning in 2011 and ending in 2012. Pay for Performance training will be the next step in ensuring City employees are paid for quality work.

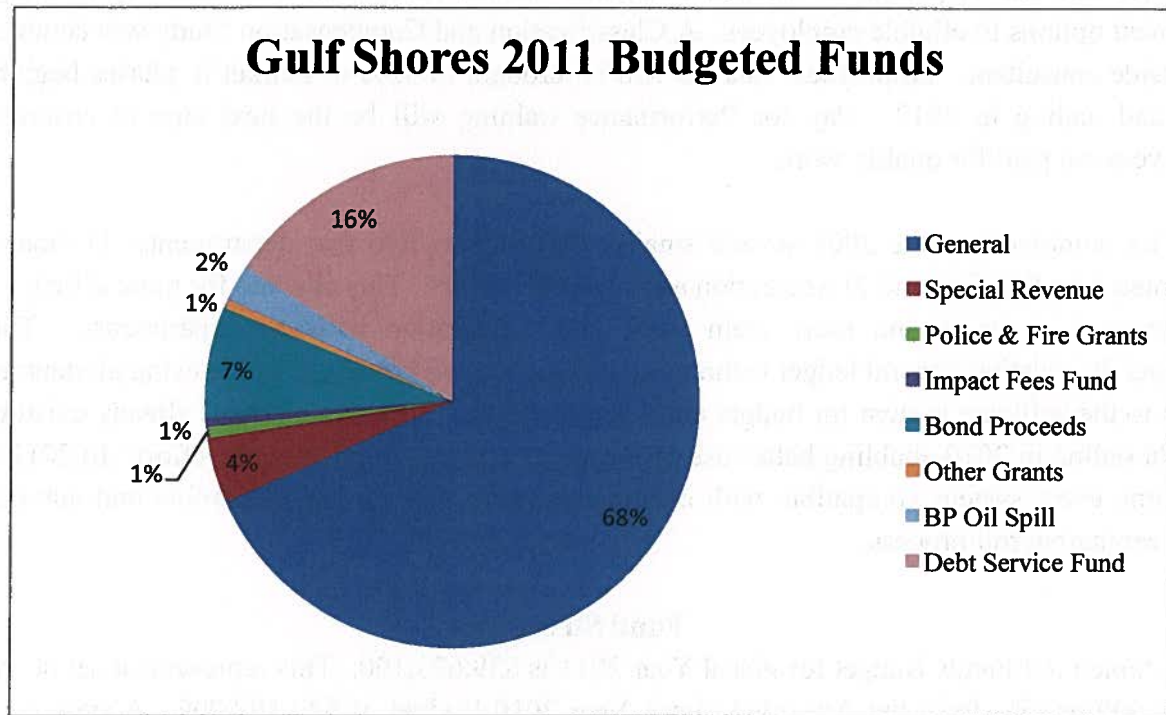
The City combined in late 2009 several smaller departments into two departments: 1) Finance and Administrative Services and 2) Recreation and Cultural Affairs. This allowed for more efficient use of management resources and more team work and cooperation between departments. The City leveraged its existing general ledger technology to a higher and better use by allowing all departments' access to the software system for budget entry and tracking. Software modules already existing were brought online in 2010 enabling better use of resources and less duplication of effort. In 2011 a hand scan time entry system compatible with existing software will further streamline and automate the time keeping/payroll process.

#### **Fund Structure**

The Adopted All Funds Budget for Fiscal Year 2011 is \$39,673,100. This represents a net decrease of \$2,524,609 or -6% from the Amended Fiscal Year 2010 Budget of \$42,197,709. A synopsis of the total All Funds Budget appropriated is as follows:

	Amended Budget 2010	Adopted Budget 2011	Increase (Decrease)	% change
General	27,428,843	27,083,530	(345,313)	-1%
Special Revenue	1,705,000	1,705,000	-	0%
Police & Fire Grants	366,100	298,500	(67,600)	-18%
Impact Fees Fund	148,920	223,292	74,372	50%
Bond Proceeds	4,623,795	2,900,000	(1,723,795)	-37%
Other Grants	230,828	230,828	-	0%
BP Oil Spill	1,297,000	950,000	(347,000)	-27%
Debt Service Fund	6,397,223	6,281,950	(115,273)	-2%
Total	<u>\$42,197,709</u>	<u>\$39,673,100</u>	<u>(\$2,524,609)</u>	-6%

**Fund Relationship** - A graphic view of the 2011 All Funds Budget is as follows:



### **Fund Description**

#### **GENERAL FUND**

The General Fund expenses provide services to the City population and represents expenditures for governmental services normally associated with government (i.e. public safety, streets, parks, recreation facilities). General Fund revenues consist of approximately 80% Taxes and 9% Licenses and Permits. Over half (52%) of the General Fund expenditures are related to salaries. Transfers for Debt Service makes up 21% of the General Fund Budget and is used to pay for bond improvements. Operational costs comprise another 21% of the General Fund expenditures. Capital Outlays in the General Fund are related to installation of a video surveillance system at key city locations and communications upgrades.

**Fund Balance:** Cash reserves are sufficient to maintain solid financial strength for future years. In 2010 the City added \$239,261 to the reserves. For 2011 an additional \$1,467,100 has been budgeted to add to the reserves in order to be in compliance with the City's Financial Policy adopted in 2010. The 2010 City Financial Policy requires a General Fund cash reserve equal to twenty-five (25%) of the General Fund Operating Budget and a Beach Reserve equivalent to twenty (20%) of the General Fund Budget. In 2011 the City should be able to build to the General Fund level of reserves needed of \$6,800,000 and to the Beach Reserves \$5,400,000 in order to sustain operations during fluctuations of the revenue streams. Total reserve funds target for 2011 is \$12,200,000.

## **SPECIAL REVENUES**

Special Revenues represent 2% of City wide Lodging Tax collections set aside to offset beach restoration expenses. Currently the Special Revenues are used for a bond issued for beach restoration costs. Special Revenue Funds are not shown separately in the City's audited financial statements but are included as part of the General Funds. The Special Revenues are shown separately for budget purposes to ensure the debt service payments will be made with the designated funds specified.

Special Revenues other than the Lodging Tax Collections are operating funds used to account for the proceeds of specific revenue sources that are legally restricted to be spent for specific purposes and are legally restricted.

## **POLICE & FIRE GRANTS**

Operating funds used to account for the proceeds of specific revenue sources that are legally restricted and are to be used for specific purposes. Grants are shown under Program Revenues as Operating Grants and Contributions in the audited Financial Statements.

## **IMPACT FEES**

Impact Fees are imposed on property developers for new infrastructure that must be built or increased due to new developments. The Fees are shown under the heading Capital Grants and Contributions in the audited financial statements.

## **BOND PROCEEDS**

Bond proceeds are used for the acquisition and construction of major capital equipment and facilities. For 2011 projects begun in 2010 with bond proceeds are scheduled to be completed. Use of bond proceeds are shown in designated separate funds in the audited financial statements.

## **OTHER GRANTS**

Other Grants are used to account for resources used for major acquisition and construction of assets. Other Grants are also used to account for capital improvements financed by special assessments. For 2011 Other Grants represent carry over funds not spent due to the BP Oil Spill. Other Grants are included in Other Governmental Funds as Intergovernmental Revenue in the audited Financial Statements.

This fund often shows a negative fund balance at the end of the fiscal year due the City's practice of loaning money to this fund from other funds (usually the General Fund) to finance grant-funded projects and assessment projects. The interfund loans are repaid when grant funds and assessment principal and interest payments are received. The Capital Improvements fund was established by City management to record capital expenditures with funding from one or more of the following sources:

Federal and State grants, property owner assessments, property owner or developer contributions, and/or transfers from other funds.

### **BP OIL SPILL FUND**

The BP Oil Spill Fund previously called the Storm Damage Fund is used to record costs incurred by the City for storm damage as well as man-made disasters. These costs may or may not be eligible for reimbursement by FEMA and/or the State of Alabama. In the past, expenditures have been funded in two different ways. One option is by interfund loans from the General Fund. After Hurricanes Ivan and Katrina, bond proceeds for the specific purpose of beach restoration were on deposit to pay for these costs as the project progressed. After Hurricane Ivan, the beach restoration project came to an immediate halt.

Because Gulf Shores was in a declared disaster area and was operating in an emergency situation, the City was allowed to “borrow” from the bond proceeds on deposit to fund hurricane damage expenditures until FEMA reimbursement funds were received. Upon receipt of FEMA funds, loans from the bond issue proceeds were repaid.

If storm damage costs are FEMA and State reimbursable, these revenues are recorded in the Storm Damage Fund and are used to repay the interfund loans. Non-reimbursable costs are covered by transfers from the General Fund to the Storm Damage Fund.

### **DEBT SERVICE FUND**

The Debt Service Fund is used to record principal and interest payments on debt which include bond issues, general obligation warrants with banks, notes payable, and lease/purchases. The expense for Fiscal Agent Fees for bond issues is also recorded in this fund. Funding for most payments is provided by a transfer from the General Fund. Currently, one issue for Beach Restoration-Phase III is outstanding and it is funded with a transfer from the 2% Lodging Tax Fund. Payments on the 2005-C G. O. Warrant that provided funds to purchase the Pinnacle Mall property are funded by: the City’s share of Property Taxes or payments in lieu of taxes paid by the developer/owner to Baldwin County; Sales and Use Taxes paid to the City by the merchants located in the mall; and rent paid to the City by the developer/owner.

### **Basis of Budgeting**

Governmental funds are reported using current financial resources measurement focus and are budgeted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual: i.e. when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for recognition of all other Governmental Fund revenues. The revenues subject to accrual are property taxes, franchise fees, licenses, charges for service, interest income and intergovernmental revenues. Sales taxes collected

and held by the state at year end on behalf of the government are also recognized as revenues. All other governmental fund revenues are recognized when received. The basis of budgeting is the same as reported in the entity's audited financial statements.

### **Financial Policies**

The City's 2010 Adopted Financial Policy is included at the end of the 2011 Budget document.

### **Budget Process**

Department Heads were given the budget instructions on September 15, 2010 and a deadline of October 14, 2010 for submission of the 2011 Budget Request to the Finance and Administrative Services Director. The Department heads updated in the City's software system proposed operational budgets along with requested capital purchases for the fiscal year commencing the following January 1 for review by the City Administrator and the Finance and Administrative Service Director. The City Administrator and the Finance and Administrative Services Director made appropriate revisions, compiled the budget requests, and prepared the City fund budgets. The Proposed Budget was submitted to the Finance Committee.

The Finance Committee met on the following dates to review the 2011 Budget:

- October 28, 2010 to review 2011 Revenue Budget Assumptions, expense/capital strategy, and the Compensation and Classification Study
- November 3, 2010 to review departmental proposed expenditures
- November 17, 2010 Budget Meeting # 1
- November 29, 2010 Budget Meeting # 2

December 6<sup>th</sup> 2010, the 2011 Recommended Budget was presented to the Mayor and Council at a Committee of the Whole (COW) meeting. The City Administrator reviewed the 2011 Recommended Budget with the Department Heads December 7<sup>th</sup> and 8<sup>th</sup>. Council adopted the 2011 Budget by resolution at the December 13<sup>th</sup> City Council Meeting.

The City Administrator and Finance and Administrative Services Director is authorized to transfer budgeted amounts within operating departments within any fund; however, any revisions that alter the total expenditures of a fund must be formally approved by the Mayor and City Council.

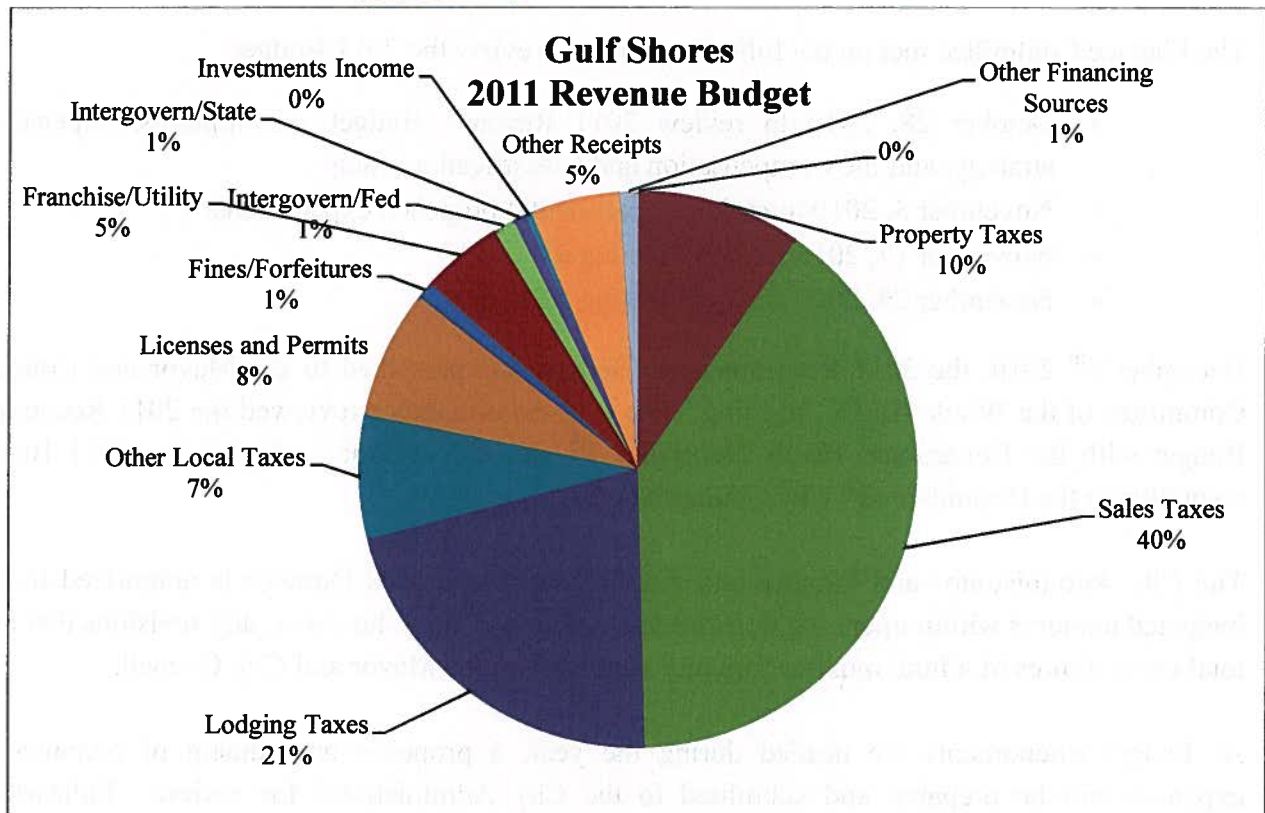
As budget amendments are needed during the year, a proposed amendment of revenues and/or expenses will be prepared and submitted to the City Administrator for review. Following City Administrator review of the amendment, the Finance Committee will review and recommend to the full Council. Council reviews the proposed budget amendment at a Committee of the Whole (COW) meeting and Council action is requested at the following Council meeting.



## Revenue Trends

The City of Gulf Shores General Funds Revenues are as follows:

	Revenue Budget 2010	% of Budget
Property Taxes	2,587,020	10%
Sales Taxes	10,838,500	40%
Lodging Taxes	5,779,400	21%
Other Local Taxes	1,963,800	7%
Licenses and Permits	2,024,500	7%
Fines/Forfeitures	265,000	1%
Franchise/Utility	1,274,100	5%
Intergovern/Fed	350,000	1%
Intergovern/State	191,000	1%
Investments Income	108,000	0%
Other Receipts	1,403,710	5%
Other Financing Sources	298,500	1%
<b>Total</b>	<b><u>\$27,083,530</u></b>	



Property, Sales, Lodging and Other Local Taxes comprise 78% of the total General Fund Revenues and are highly dependent on tourism income. Due to the BP Oil Spill over 20% of the anticipated taxes were not received and that reflects losses for only half of the fiscal year. BP paid in 2010

projected revenue losses for the City and an agreement was reached with BP for payment of revenues in 2011 equivalent to 2010 first quarter actual and 2009 second to fourth quarters should tax revenues not reach the specified levels. The beaches are beautiful and with several concerts planned for 2011, the City expects to rebound rapidly from the devastating BP Oil Spill disaster.

Revenue projections are based on trend analysis of prior years receipts. City Revenues due to tourism are highly cyclical and are charted by month for the past three years with a projection made that takes into account prior years actual with an emphasis on current market trends heavily impacting the final projection.

### **Long-range Financial Planning**

City Department heads were asked to create an out year budget along with their budget for 2011 in order to identify future funding needs. Capital Outlays were requested for a five year period.

### **Capital Expenditures**

Capital Outlay for equipment, vehicles and a city signage program were included in an installment financing contract for a three year period, enabling the City to replace worn out equipment and vehicles with less up front expenditures. Vehicle and equipment purchases were delayed in previous years due to uncertainty regarding the outcome of an outstanding FEMA obligation. Cost savings on maintenance of older vehicles and equipment will offset some of the installment financing contract expense in 2011.

Due to the uncertainty of 2011 Budget Revenues and the BP guarantee, decisions concerning Capital Outlay expenditures related to building projects were deferred until after the fiscal year start.

### **Debt**

A constitutional debt limit of 20% of the assessed value of the property within the city limits is in place for the City of Gulf Shores. Gulf Shores debt limit is \$186 million based on 2010 assessed value of \$933 million. Current debt obligations of \$68 million already exist. Debt Service constitutes 16% of total all funds expenditures. Dedicated revenue streams offset 30 per cent of the debt service for land acquisition related to Pelican Place Mall. Sales Tax collections from Pelican Place mall are dedicated to pay the debt for Pelican Place Mall. Due to reliance on tourist revenue streams that are highly cyclical, debt service funds that have to be set aside limits funds available for operations.

All of the long-term debt owed by the City of Gulf Shores is in the form of General Obligation Warrants. General Obligation Warrants are tax supported. The reporting entities long-term debt is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type activities. Debt service shown in the chart on the following page include only the principal amounts due.

<u>Description</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Bonds, loans, and leases payable:					
General obligation bonds	\$ 51,006,149	\$ -	\$ 3,626,148	\$ 47,380,001	\$ 3,795,000
Leases payable	119,884	173,743	113,154	180,473	65,841
Total bonds, loans and leases, less premiums	51,126,033	173,743	3,739,302	47,560,474	3,860,841
Plus bond premiums	299,791	-	29,698	270,093	-
 Total bonds, loans and leases payable	 51,425,824	 173,743	 3,769,000	 47,830,567	 3,860,841
 Other liabilities: Compensated Absences	 709,198	 -	 30,865	 678,333	 101,539
 Governmental activities long term liabilities	 <u>\$ 52,135,022</u>	 <u>\$ 173,743</u>	 <u>\$ 3,799,865</u>	 <u>\$ 48,508,900</u>	 <u>\$ 3,962,380</u>
 Business -Type Activities:					
Bonds and loans payable:					
Component Units:					
1996 B Airport Authority bond	\$ 175,000	\$ -	\$ 15,000	\$ 160,000	\$ 15,000
1993 Series A Revenue bonds	58,017	-	17,004	41,013	17,004
Business-type activities long term liabilities	<u>\$ 233,017</u>	<u>\$ -</u>	<u>\$ 32,004</u>	<u>\$ 201,013</u>	<u>\$ 32,004</u>

As of December 31, 2010 the governmental long term debt consisted of the following:

#### **General Obligation (GO) Warrants:**

##### **2008 A GO Warrants – Issue Amount \$17,050,000**

The following projects were funded by the proceeds of this issue: purchase of the property, two buildings, and renovation of the buildings, for the City Hall Annex. The Annex is located on Clubhouse Drive across the street from the existing City Hall. The Annex will provide much needed additional space for the Municipal Court offices and court chambers, administrative offices for the Police Department, and offices for the Community Development and Building Departments. Additional projects to be completed with the bond issue proceeds are: renovation of the existing City Hall building, the Adult Activities Center, and Fire Station #3; Meyer Park Improvements; and various other capital expenditures to renovate and improve existing City assets. Proceeds are used to provide supplemental funding for projects that were anticipated to be fully funded by the proceeds of the 2006-B issue.

In addition to providing funds for capital projects, the 2008-A issue refunded two existing bond issues: the unrefunded portion of the 1996 G. O. Warrant and the 1998-C G. O. Warrant. Aggregate Debt Service (Principal and Interest) owed on the issue is \$25,654,375 and is repaid from the General Fund. Debt Service amount due in 2011 is \$1,013,173.

**2006 A GO Warrants – Issue Amount \$2,465,000**

Debt Service Refunding for 2005 C and 2006 B warrants paid from General Fund revenues. Aggregate Debt Service (Principal and Interest) owed on the issue is \$3,2687,415. 2011 amount due \$567,550.

**2006 B GO Warrants – Issue Amount \$12,665,000**

Proceeds were used for capital expenditures funding. Aggregate Debt Service (Principal and Interest) owed on the issue is \$19,722,838. 2011 amount due \$126,340.

**2005 C GO Warrants – Issue Amount \$11,560,000**

Proceeds were used Colonial Properties Project for Pelican Place Mall and debt service is repaid by Sales Taxes from the mall. Aggregate Debt Service (Principal and Interest) owed on the issue is \$8,951,113. 2011 amount due \$1,787,515.

**2004 GO Warrants – Issue Amount \$3,775,000**

Refunding of 93A GO Bonds paid from General Funds. Aggregate Debt Service (Principal and Interest) owed on the issue is \$2,572,168. 2011 amount due is \$343,945.

**2003 C Warrants – Issue Amount \$9,220,000**

Beach Improvements paid from 2% Lodging Tax. Aggregate Debt Service (Principal and Interest) owed on the issue is \$4,775,320. 2011 amount due is \$1,611,520.

**2002 GO Warrants – Issue Amount \$5,355,000**

Faulkner State College debt paid by Faulkner State College. Aggregate Debt Service (Principal and Interest) owed on the issue is \$656,420. 2011 amount due is \$160,625.

**2000 B GO Warrants – Issue Amount \$1,595,000**

Refunded 92 Issue and used for the Recreation Center; paid from General Funds. Aggregate Debt Service (Principal and Interest) owed on the issue is \$509,373. 2011 amount due is \$149,080.

**1998 A GO Warrants – Issue Amount \$1,475,000**

Partial refunds of 92 issue paid from General Funds. Aggregate Debt Service (Principal and Interest) owed on the issue is \$354,170. 2011 amount due is \$175,925.

**Notes leases payable:**

\$69,324 Lease Payable to Wachovia Financial Services, Inc. dated May 15, 2008 due in semiannual installments of \$12,394 due May 15 and November 15, with the final payment due May 15, 2011.

\$102,863 Lease Payable to Bancorp South, dated October 15, 2008, due in semiannual installments of \$11,674 due April 15 and October 15, with the final payment due October 15, 2013.

## CONCLUSION

In conclusion, the programs outlined in the following pages of this budget document are attainable and reasonable. Sincere appreciation goes to all the Department Heads for their careful effort put forth in composing their departmental budget(s).

This budget continues to show the sound fiscal policy established by the Mayor and Council. We also expect to maintain a health fund balance of \$12,200,000 or 45% of the General Fund adopted budget revenues of \$27,083,530.

Respectfully submitted,



Steve Garman,  
City Administrator



Cynthia King, Director  
Finance & Administrative Services



11/15/2011 10:00 AM  
 CITY OF GULF SHORES, ALABAMA  
 FINANCIAL SUMMARIES

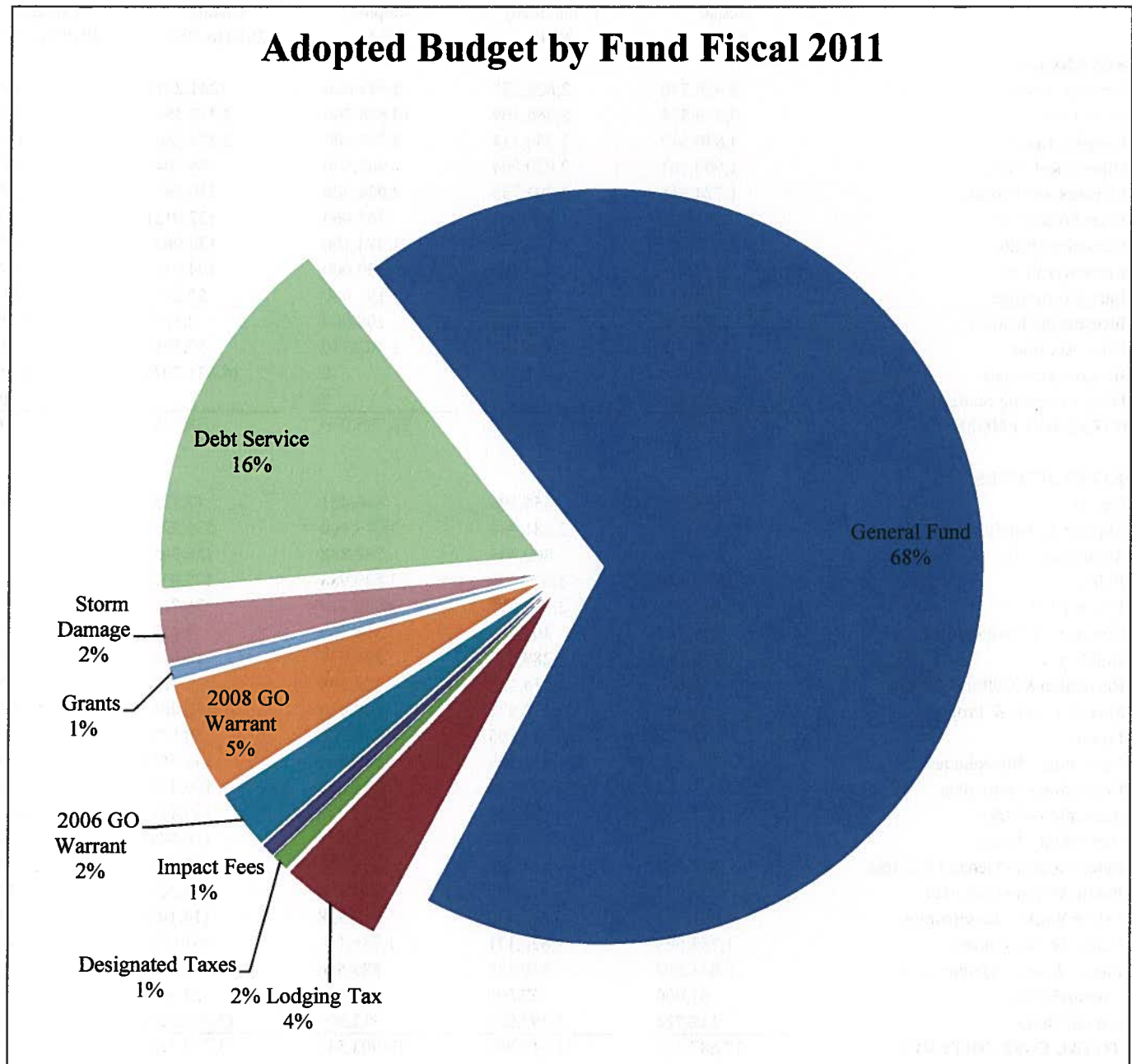
# CITY OF GULF SHORES, ALABAMA FINANCIAL SUMMARIES FISCAL YEAR 2011

**TABLE 1**  
**CITY OF GULF SHORES, ALABAMA**  
**CITY WIDE ADOPTED BUDGET**  
**FISCAL YEAR 2011**

	Actual 2009	Actual (Unaudited) 2010	Adopted 2011	Dollar Change 2010 to 2011	Percent Change 2010 to 2011
<b>REVENUES</b>					
General Fund	38,187,876 *	26,756,092	27,083,530	327,438	1%
Special Revenue Funds:					
2% Lodging Tax	1,799,218	1,432,440	1,705,000	272,560	19%
Designated Taxes	426,387	322,359	298,500	(23,859)	-7%
Impact Fees	172,045	59,429	223,292	163,863	276%
Capital Projects Funds:					
2006 GO Warrant	33,249	14,194	1,000,000	985,806	6945%
2008 GO Warrant	165,670	162,903	1,900,000	1,737,097	1066%
Grants	103,801	362,208	230,828	(131,380)	-36%
Storm Damage	8,837	464,178	950,000	485,822	105%
Debt Service	5,762,601	1,818,708	6,281,950	4,463,242	245%
<b>TOTAL REVENUES</b>	46,659,684	31,392,511	39,673,100	8,280,589	26%
<b>EXPENDITURES</b>					
General Fund	23,106,524	21,617,866	27,083,530	5,465,664	25%
Special Revenue Funds:					
2% Lodging Tax	1,829,925	0	1,705,000	1,705,000	n/a
Designated Taxes	395,358	48	298,500	298,452	621775%
Impact Fees	173,378	76,116	223,292	147,176	193%
Capital Projects Funds:					
2006 GO Warrant	53,120	1,215,754	1,000,000	(215,754)	-18%
2008 GO Warrant	154,090	7,921	1,900,000	1,892,079	23887%
Grants	153,198	431,317	230,828	(200,489)	-46%
Storm Damage	11,485,286 *	445,861	950,000	504,139	113%
Debt Service	6,086,828	6,020,189	6,281,950	261,761	4%
<b>TOTAL EXPENSES</b>	43,437,707	29,815,072	39,673,100	9,858,028	33%

\*Settlement of FEMA outstanding payable reflected a \$10,952,453 decrease, resulting in much higher revenues than normal. Transfer from Storm Damage fund to General Fund for FEMA settlement.

**GRAPH 1**  
**CITY OF GULF SHORES, ALABAMA**  
**CITY WIDE ADOPTED BUDGET**  
**FISCAL YEAR 2011**

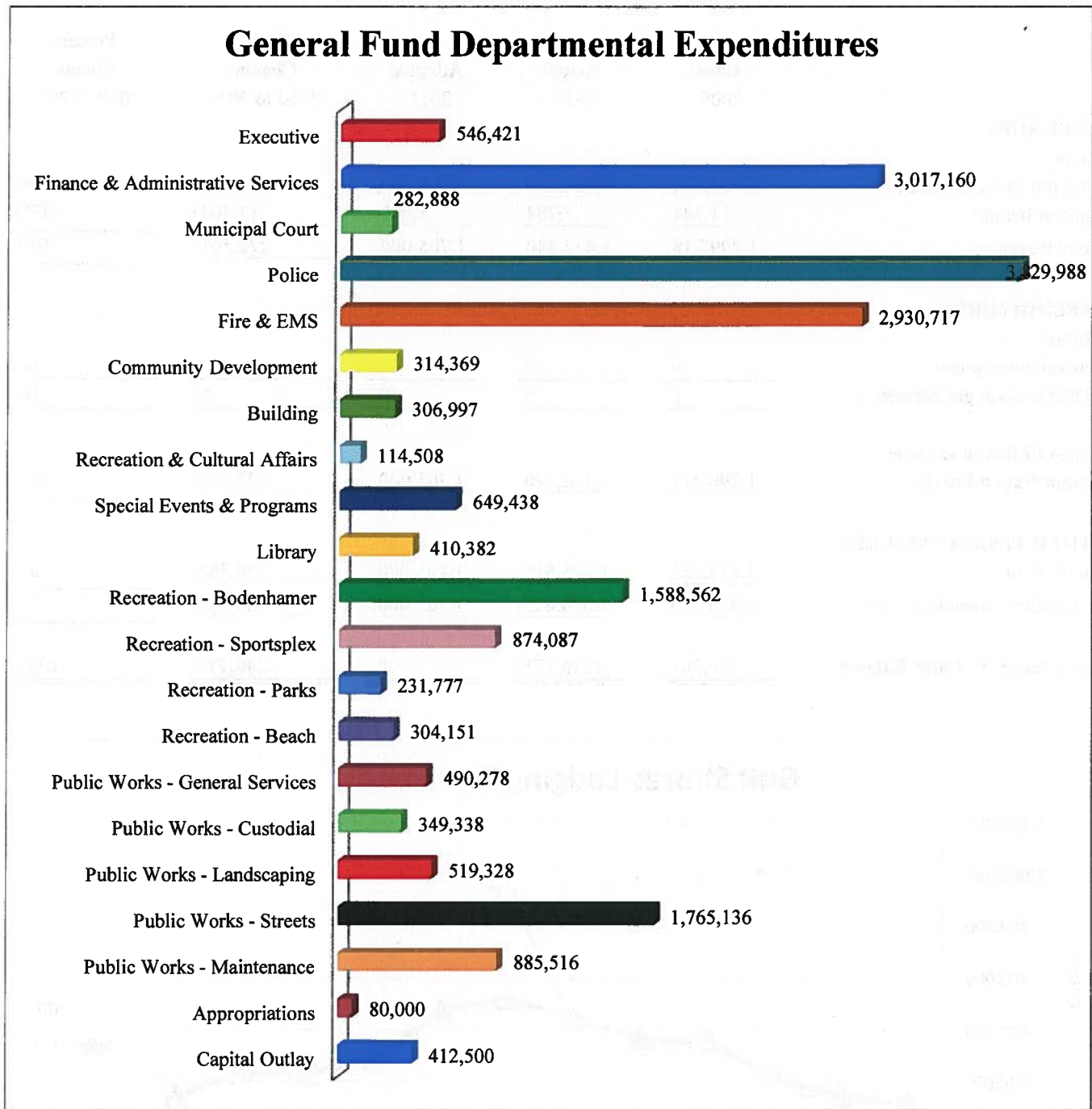


**TABLE 2**  
**CITY OF GULF SHORES, ALABAMA**  
**GENERAL FUND ADOPTED BUDGET**  
**FISCAL YEAR 2011**

	Actual 2009	Actual (Unaudited) 2010	Adopted 2011	Dollar Change 2010 to 2011	Percent Change 2010 to 2011
<b>REVENUES</b>					
Property Taxes	4,829,740	2,828,257	2,587,020	(241,237)	-9%
Sales Taxes	9,349,574	8,566,109	10,838,500	2,272,391	27%
Lodging Taxes	4,840,517	3,550,114	5,779,400	2,229,286	63%
Other Local Taxes	1,909,161	2,020,504	1,963,800	(56,704)	-3%
Licenses and Permits	1,774,815	1,793,733	2,024,500	230,767	13%
Fines/Forfeitures	283,025	287,012	265,000	(22,012)	-8%
Franchise/Utility	1,173,167	1,135,118	1,274,100	138,982	12%
Intergovern/Fed	252,466	155,686	350,000	194,314	125%
Intergovern/State	229,517	135,763	191,000	55,237	41%
Investments Income	198,410	105,900	108,000	2,100	2%
Other Receipts	1,343,416	1,346,192	1,403,710	57,518	4%
BP Lost Revenues	0	4,831,704	0	(4,831,704)	-100%
Other Financing Sources	52,565	0	0	-	n/a
<b>TOTAL REVENUES</b>	<b>26,236,373</b>	<b>26,756,092</b>	<b>26,785,030</b>	<b>28,938</b>	<b>0%</b>
<b>EXPENDITURES</b>					
Executive	539,886	554,196	546,421	(7,775)	-1%
Finance & Administrative Services	2,456,162	2,481,933	3,017,160	535,227	22%
Municipal Court	269,742	309,633	282,888	(26,745)	-9%
Police	3,438,020	3,602,956	3,829,988	227,032	6%
Fire & EMS	2,812,996	2,833,957	2,930,717	96,760	3%
Community Development	349,747	304,952	314,369	9,417	3%
Building	325,553	288,963	306,997	18,034	6%
Recreation & Cultural Affairs	51,641	114,127	114,508	381	0%
Special Events & Programs	591,609	532,972	649,438	116,466	22%
Library	354,910	371,805	410,382	38,577	10%
Recreation - Bodenhamer	2,442,321 *	1,632,329	1,588,562	(43,767)	-3%
Recreation - Sportsplex	0 *	674,598	874,087	199,489	30%
Recreation - Parks	0 *	32,665	231,777	199,112	610%
Recreation - Beach	0 *	330,830	304,151	(26,679)	-8%
Public Works - General Services	454,152	414,988	490,278	75,290	18%
Public Works - Custodial	323,291	405,566	349,338	(56,228)	-14%
Public Works - Landscaping	467,493	533,430	519,328	(14,102)	-3%
Public Works - Streets	1,758,663	1,826,171	1,765,136	(61,035)	-3%
Public Works - Maintenance	841,507	819,768	885,516	65,748	8%
Appropriations	61,000	57,000	80,000	23,000	40%
Capital Outlay	148,724	3,495,027	412,500	(3,082,527)	-88%
<b>TOTAL EXPENDITURES</b>	<b>17,687,417</b>	<b>21,617,866</b>	<b>19,903,541</b>	<b>(1,714,325)</b>	<b>-8%</b>
<b>OTHER</b>					
Operating Transfers In	11,951,503	347,211	298,500	(48,711)	-14%
Operating Transfers Out	(5,419,108)	(5,327,965)	(5,712,889)	(384,924)	7%
<b>TOTAL OTHER</b>	<b>6,532,395</b>	<b>(4,980,754)</b>	<b>(5,414,389)</b>	<b>(433,635)</b>	
<b>CARRYFORWARD</b>	<b>\$ 15,081,351</b>	<b>\$ 157,472</b>	<b>\$ 1,467,100</b>	<b>\$ 1,309,628</b>	

\*Divisions were all part of Recreation -Bodenhamer in 2009.

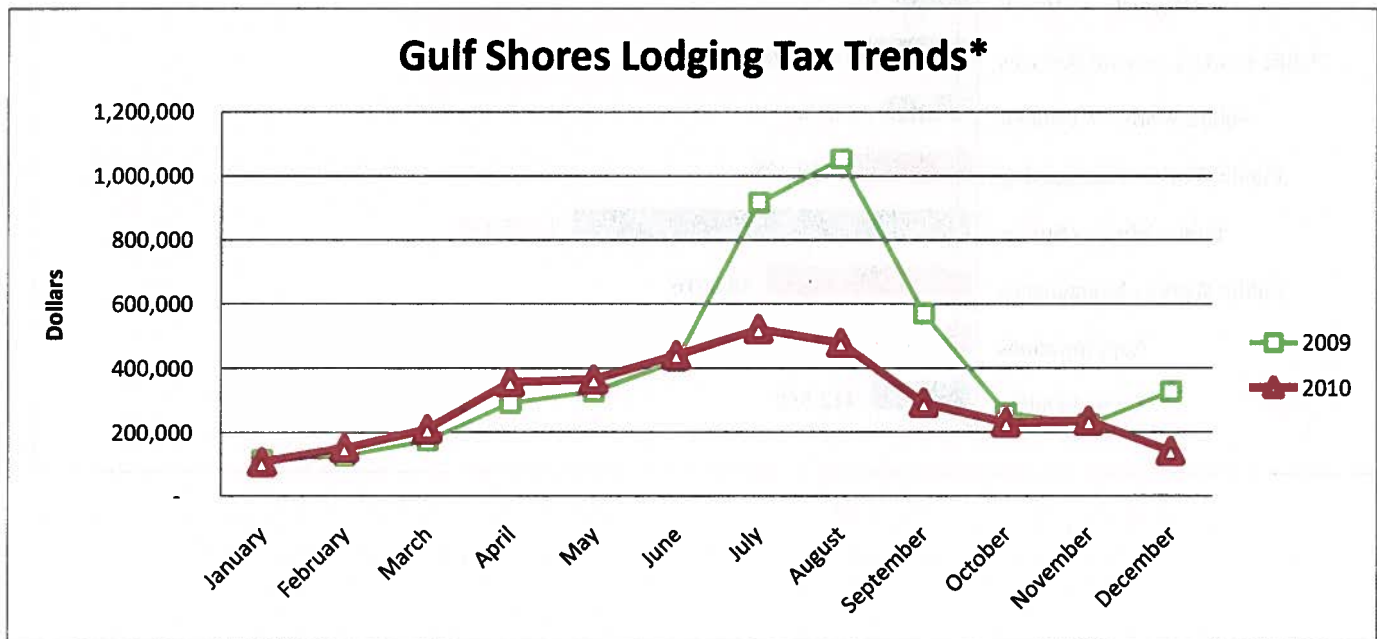
**GRAPH 2**  
**CITY OF GULF SHORES, ALABAMA**  
**CITY WIDE ADOPTED BUDGET**  
**FISCAL YEAR 2011**





**TABLE 3**  
**CITY OF GULF SHORES, ALABAMA**  
**SPECIAL REVENUE FUND**  
**LODGING TAX ADOPTED BUDGET**  
**FISCAL YEAR 2011**

	Actual 2009	Actual 2010	Adopted 2011	Dollar Change 2010 to 2011	Percent Change 2010 to 2011
<b>REVENUES</b>					
Taxes:					
Lodging Tax 2% Beach	1,787,874	1,424,736	1,700,000	275,264	19%
Interest Income	11,344	7,704	5,000	(2,704)	-35%
Total Revenue	<u>1,799,218</u>	<u>1,432,440</u>	<u>1,705,000</u>	<u>272,560</u>	<u>19%</u>
<b>EXPENDITURES</b>					
Current:					
General government	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
Total general government	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
<b>Excess of Revenues over Total Expenditures</b>	<u>1,799,218</u>	<u>1,432,440</u>	<u>1,705,000</u>	<u>272,560</u>	<u>19%</u>
<b>OTHER FINANCING USES</b>					
Transfers out	<u>1,829,925</u>	<u>1,678,615</u>	<u>1,705,000</u>	<u>26,385</u>	<u>2%</u>
Total Other Financing Uses	<u>1,829,925</u>	<u>1,678,615</u>	<u>1,705,000</u>	<u>26,385</u>	<u>2%</u>
<b>Net Change in Fund Balance</b>	<u>(30,707)</u>	<u>(246,175)</u>	<u>0</u>	<u>246,175</u>	<u>-100%</u>



**\*2010 Lodging Tax Losses due to BP Oil Spill**

**TABLE 4**  
**CITY OF GULF SHORES, ALABAMA**  
**SPECIAL REVENUE FUND**  
**DESIGNATED TAXES**  
**ADOPTED BUDGET**  
**FISCAL YEAR 2011**

	Actual 2009	Actual 2010	Adopted 2011	Dollar Change 2010 to 2011	Percent Change 2010 to 2011
<b>REVENUES</b>					
Taxes:					
Intergovernmental:					
State of Alabama	426,021	320,470	298,500	(21,970)	-7%
Interest Income	366	1,889	0	(1,889)	-100%
Total Revenue	<u>426,387</u>	<u>322,359</u>	<u>298,500</u>	<u>(23,859)</u>	<u>-7%</u>
<b>EXPENDITURES</b>					
Current:					
General government	<u>0</u>	<u>48</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
Total general government	<u>0</u>	<u>48</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
<b>Excess of Revenues over</b>					
<b>Total Expenditures</b>	<u>426,387</u>	<u>322,311</u>	<u>298,500</u>	<u>(23,811)</u>	<u>-7%</u>
<b>OTHER FINANCING USES</b>					
Transfers out	<u>395,358</u>	<u>429,000</u>	<u>298,500</u>	<u>(130,500)</u>	<u>-30%</u>
Total Other Financing Uses	<u>395,358</u>	<u>429,000</u>	<u>298,500</u>	<u>(130,500)</u>	<u>-30%</u>
<b>Net Change in Fund Balance</b>	<u><u>31,029</u></u>	<u><u>(106,689)</u></u>	<u><u>0</u></u>	<u><u>106,689</u></u>	<u><u>-100%</u></u>

**TABLE 5**  
**CITY OF GULF SHORES, ALABAMA**  
**SPECIAL REVENUE FUND**  
**IMPACT FEES**  
**ADOPTED BUDGET**  
**FISCAL YEAR 2011**

	Actual 2009	Actual 2010	Adopted 2011	Dollar Change 2010 to 2011	Percent Change 2010 to 2011
<b>REVENUES</b>					
Impact Fees	171,944	59,313	223,292	163,979	276%
Interest Income	101	116	0	(116)	-100%
Total Revenue	<u>172,045</u>	<u>59,429</u>	<u>223,292</u>	<u>163,863</u>	<u>276%</u>
<b>EXPENDITURES</b>					
Current Operating:					
Fire	0	0	55,000	55,000	n/a
Recreation	55,476	0	72,892	72,892	n/a
Police	0	28,144	37,400	9,256	33%
Public Works	117,902	47,972	58,000	10,028	21%
Total general government	<u>173,378</u>	<u>76,116</u>	<u>223,292</u>	<u>147,176</u>	<u>193%</u>
<b>Excess of Revenues over</b>					
Total Expenditures	<u>(1,333)</u>	<u>(16,687)</u>	<u>0</u>	<u>16,687</u>	<u>-100%</u>
<b>OTHER FINANCING USES</b>					
Transfers	0	0	0	0	n/a
Total Other Financing Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
<b>Net Change in Fund Balance</b>	<b>(1,333)</b>	<b>(16,687)</b>	<b>0</b>	<b>16,687</b>	<b>-100%</b>

**TABLE 6**  
**CITY OF GULF SHORES, ALABAMA**  
**CAPITAL IMPROVEMENT FUND**  
**BOND PROCEEDS 2006 B**  
**ADOPTED BUDGET**  
**FISCAL YEAR 2011**

	Actual 2009	Actual 2010	Adopted 2011	Dollar Change 2010 to 2011	Percent Change 2010 to 2011
<b>REVENUES</b>					
Bond Proceeds	0	0	1,000,000	1,000,000	n/a
Interest Income	33,249	14,194	0	(14,194)	-100%
Total Revenue	33,249	14,194	1,000,000	985,806	6945%
<b>EXPENDITURES</b>					
Capital Outlay	53,120	1,215,754	1,000,000	(215,754)	-18%
Total Expenditures	53,120	1,215,754	1,000,000	(215,754)	-18%
<b>Excess of Revenues over</b>					
<b>Total Expenditures</b>	(19,871)	(1,201,560)	0	1,201,560	-100%
<b>OTHER FINANCING USES</b>					
Transfers	0	0	0	0	n/a
Total Other Financing Uses	0	0	0	0	n/a
<b>Net Change in Fund Balance</b>	<u>(19,871)</u>	<u>(1,201,560)</u>	<u>0</u>	<u>1,201,560</u>	<u>-100%</u>

**TABLE 7**  
**CITY OF GULF SHORES, ALABAMA**  
**CAPITAL IMPROVEMENT FUND**  
**BOND PROCEEDS 2008 A**  
**ADOPTED BUDGET**  
**FISCAL YEAR 2011**

	Actual 2009	Actual 2010	Adopted 2011	Dollar Change 2010 to 2011	Percent Change 2010 to 2011
<b>REVENUES</b>					
Bond Proceeds	0	0	1,900,000	1,900,000	n/a
Interest Income	165,670	162,903	0	(162,903)	-100%
Total Revenue	165,670	162,903	1,900,000	1,737,097	1066%
<b>EXPENDITURES</b>					
Capital Outlay	137,570	7,921	1,900,000	1,892,079	n/a
Total Expenditures	137,570	7,921	1,900,000	1,892,079	n/a
<b>Excess of Revenues over Total Expenditures</b>	28,100	154,982	0	(154,982)	-100%
<b>OTHER FINANCING USES</b>					
Transfers	0	0	0	0	n/a
Total Other Financing Uses	0	0	0	0	n/a
<b>Net Change in Fund Balance</b>	28,100	154,982	0	(154,982)	-100%



**TABLE 8**  
**CITY OF GULF SHORES, ALABAMA**  
**CAPITAL IMPROVEMENT FUND**  
**OTHER GRANTS**  
**ADOPTED BUDGET**  
**FISCAL YEAR 2011**

	Actual 2009	Actual 2010	Adopted 2011	Dollar Change 2010 to 2011	Percent Change 2010 to 2011
<b>REVENUES</b>					
Grants	103,636	285,727	0	(285,727)	-100%
Interest Income	165	274	0	(274)	-100%
Other Receipts	0	76,207	0	(76,207)	-100%
Total Revenues	103,801	362,208	0	(362,208)	-100%
<b>EXPENDITURES</b>					
Capital Outlay	82,214	431,317	0	(431,317)	-100%
Total Expenditures	82,214	431,317	0	(431,317)	-100%
<b>Excess of Revenues over Total Expenditures</b>	21,587	(69,109)	0	69,109	-100%
<b>OTHER FINANCING USES</b>					
Transfers to General Fund	70,984	81,789	0	0	n/a
Total Other Financing Uses	70,984	81,789	0	0	n/a
<b>Net Change in Fund Balance</b>	(49,397)	12,680	0	0	n/a

**TABLE 9**  
**CITY OF GULF SHORES, ALABAMA**  
**CAPITAL IMPROVEMENT FUND**  
**BP/STORM DAMAGE FUND**  
**ADOPTED BUDGET**  
**FISCAL YEAR 2011**

	Actual 2009	Actual 2010	Adopted 2011	Dollar Change 2010 to 2011	Percent Change 2010 to 2011
<b>REVENUES</b>					
Intergovernmental:					
Federal	0	366,134	0	(366,134)	-100%
State of Alabama	8,636	90,460	950,000	859,540	950%
Interest Income	201	7,584	0	(7,584)	-100%
Total Revenues	<u>8,837</u>	<u>464,178</u>	<u>950,000</u>	<u>485,822</u>	<u>105%</u>
<b>EXPENDITURES</b>					
Current Operating:					
Public Works	<u>124</u>	<u>445,861</u>	<u>950,000</u>	<u>504,139</u>	<u>113%</u>
Total Expenditures	<u>124</u>	<u>445,861</u>	<u>950,000</u>	<u>504,139</u>	<u>113%</u>
<b>Excess of Revenues over</b>					
<b>Total Expenditures</b>	8,713	18,317	0	(18,317)	-100%
<b>OTHER FINANCING USES</b>					
Transfers to General Fund	<u>(11,485,161)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
Total Other Financing Uses	<u>(11,485,161)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
<b>Net Change in Fund Balance</b>	(11,476,448)	18,317	0	(18,317)	-100%

**TABLE 10**  
**CITY OF GULF SHORES, ALABAMA**  
**DEBT SERVICE FUND**  
**ADOPTED BUDGET**  
**FISCAL YEAR 2011**

	Actual 2009	Actual 2010	Adopted 2011	Dollar Change 2010 to 2011	Percent Change 2010 to 2011
<b>REVENUES</b>					
Property Taxes	50,557	46,601	0	(46,601)	-100%
Local Taxes	1,118,228	1,293,964	0	(1,293,964)	-100%
Rent Income	461,372	477,759	752,540	274,781	58%
Interest	5,080	384	0	(384)	-100%
Total Revenues	<u>1,635,237</u>	<u>1,818,708</u>	<u>752,540</u>	<u>(1,066,168)</u>	<u>-59%</u>
<b>EXPENDITURES</b>					
Principal and Interest	6,081,223	6,014,616	6,274,450	259,834	4%
Miscellaneous	5,605	5,573	7,500	1,927	35%
Total Expenses	<u>6,086,828</u>	<u>6,020,189</u>	<u>6,281,950</u>	<u>261,761</u>	<u>4%</u>
<b>Excess of Revenues over Total Expenditures</b>	(4,451,591)	(4,201,481)	(5,529,410)	(1,327,929)	32%
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	4,127,363	4,066,279	5,529,410	1,927	36%
Transfers Out	0	0	0	0	n/a
Total Other Financing	<u>4,127,363</u>	<u>4,066,279</u>	<u>5,529,410</u>	<u>1,927</u>	<u>36%</u>
Net change in fund balances	(324,228)	(135,202)	0	(1,326,002)	-100%

**City of Gulf Shores, Alabama**  
**2011 Annual Budget**  
**Personnel - All General Fund**

Fund	Department	2009	2009	2010	2010	2011	2011
		Full time	Part time	Full time	Part time	Full time	Part time
General	Executive	10	-	10	-	10	-
	Finance & Administrative Services	16	1	17	2	17	2
	Municipal Court	3	-	3	-	3	-
	Police	51	-	53	-	55	-
	Fire & EMS	42	-	42	-	43	-
	Community Development	4	-	4	-	4	-
	Building	4	-	4	-	4	-
	Recreation & Cultural Affairs	1	-	1	-	1	-
	Special Events & Programs	5	8	5	8	6	14
	Library	6	2	6	4	7	3
	Recreation - Bodenhamer	14	48	10	33	8	25
	Recreation - Sportsplex	0	-	5	-	7	3
	Recreation - Parks	6	-	4	-	5	-
	Recreation - Beach	0	-	1	13	1	13
	Public Works - General Services	6	1	6	1	6	1
	Public Works - Custodial	7	-	7	-	7	-
	Public Works - Landscaping	9	-	9	-	9	-
	Public Works - Streets	20	-	20	-	20	-
	Public Works - Maintenance	9	-	9	-	9	-
	<b>Total</b>	<b>213</b>	<b>60</b>	<b>216</b>	<b>61</b>	<b>222</b>	<b>61</b>

PT = Part-time

New Positions Approved		2011 New
Police	Beach Patrol	2
Fire	Fire Marshall	1
Park	Groundsworker	1
Sportsplex	Groundsworker	2

**CITY OF GULF SHORES, ALABAMA**  
**EXPENDITURES BY CATEGORY**  
**BUDGET YEAR ENDING DECEMBER 31, 2011**

<b>Department</b>	<b>Personnel</b>	<b>Operations</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Transfers</b>	<b>Total</b>
<b>General Fund:</b>						
Executive	472,921	73,500				546,421
Finance & Administrative Services	1,495,831	1,521,329				3,017,160
Municipal Court	269,658	13,230				282,888
Police	3,333,988	496,000	350,000			4,179,988
Fire & EMS	2,605,557	325,160				2,930,717
Community Development	267,919	46,450				314,369
Building	263,122	43,875	50,500			357,497
Recreation & Cultural Affairs	103,708	10,800				114,508
Special Events & Programs	294,574	354,864				649,438
Library	311,507	98,875				410,382
Recreation - Bodenhamer	1,129,987	458,575	12,000			1,600,562
Recreation - Sportsplex	559,884	314,202				874,086
Recreation - Parks	80,524	151,253				231,777
Recreation - Beach	176,523	127,628				304,151
Public Works - General Services	419,828	70,450				490,278
Public Works - Custodial	290,378	58,960				349,338
Public Works - Landscaping	401,928	117,400				519,328
Public Works - Streets	959,926	805,210				1,765,136
Public Works - Maintenance	495,966	389,550				885,516
Appropriations	0	80,000				80,000
Transfers Out	0	0			5,712,890	5,712,890
General Fund Totals	<u>13,933,729</u>	<u>5,557,311</u>	<u>412,500</u>	<u>0</u>	<u>5,712,890</u>	<u>25,616,430</u>
<b>Other Funds:</b>						
<b>Special Revenue</b>						
2% Lodging Tax - Transfer Out					1,705,000	1,705,000
Designated Taxes - Transfer to GF					298,500	298,500
Impact Fees			223,292			223,292
<b>Capital Projects Funds</b>						
2006 B GO Warrant			1,000,000			1,000,000
2008 A GO Warrant			1,900,000			1,900,000
Grants - Beach Restoration					230,828	230,828
Storm Damage			950,000			950,000
Debt Service				6,281,950		6,281,950
Subtotal Other Funds	<u>0</u>	<u>0</u>	<u>4,073,292</u>	<u>6,281,950</u>	<u>2,234,328</u>	<u>12,589,570</u>
<b>Grand Total</b>	<u><b>13,933,729</b></u>	<u><b>5,557,311</b></u>	<u><b>4,485,792</b></u>	<u><b>6,281,950</b></u>	<u><b>7,947,218</b></u>	<u><b>38,206,000</b></u>
<b>Add to Reserves</b>						<b>1,467,100</b>
<b>Total Expenditures</b>						<u><b>\$ 39,673,100</b></u>

**CITY OF GULF SHORES, ALABAMA  
CAPITAL OUTLAY APPROVED**

<b>Department/Description</b>	<b>Amount</b>
Police - Camera Surveillance System (Federal Funds)	350,000
Building - ADEM Grant Funds	50,500
Recreation - Bodenhammer Equipment	12,000
<b>Total Purchase Capital Outlay Approved</b>	<b>412,500</b>

**2011 Capital Equipment Budgeted for Lease**

<b>Department/Description</b>	<b>Amount</b>
F&A -Hand Scanner Time Entry System	49,325
Police - 8 vehicles	222,000
Fire - Furniture/Equipment, Monitors	45,000
Recreation - Sportsplex Equipment	129,500
Recreation - Parks Equipment	61,000
Recreation - Beach Dodge Dakota	28,000
Public Works - Assistant Director Truck	23,000
Public Works - Custodial John Deere Gator	12,000
Public Works - Streets Variable Message Board	17,000
<b>Total Capital for First Lease</b>	<b>586,825</b>
 Remaining Approved Equipment to purchase*	 635,000
<b>Total Capital Approved for Lease</b>	<b>1,221,825</b>

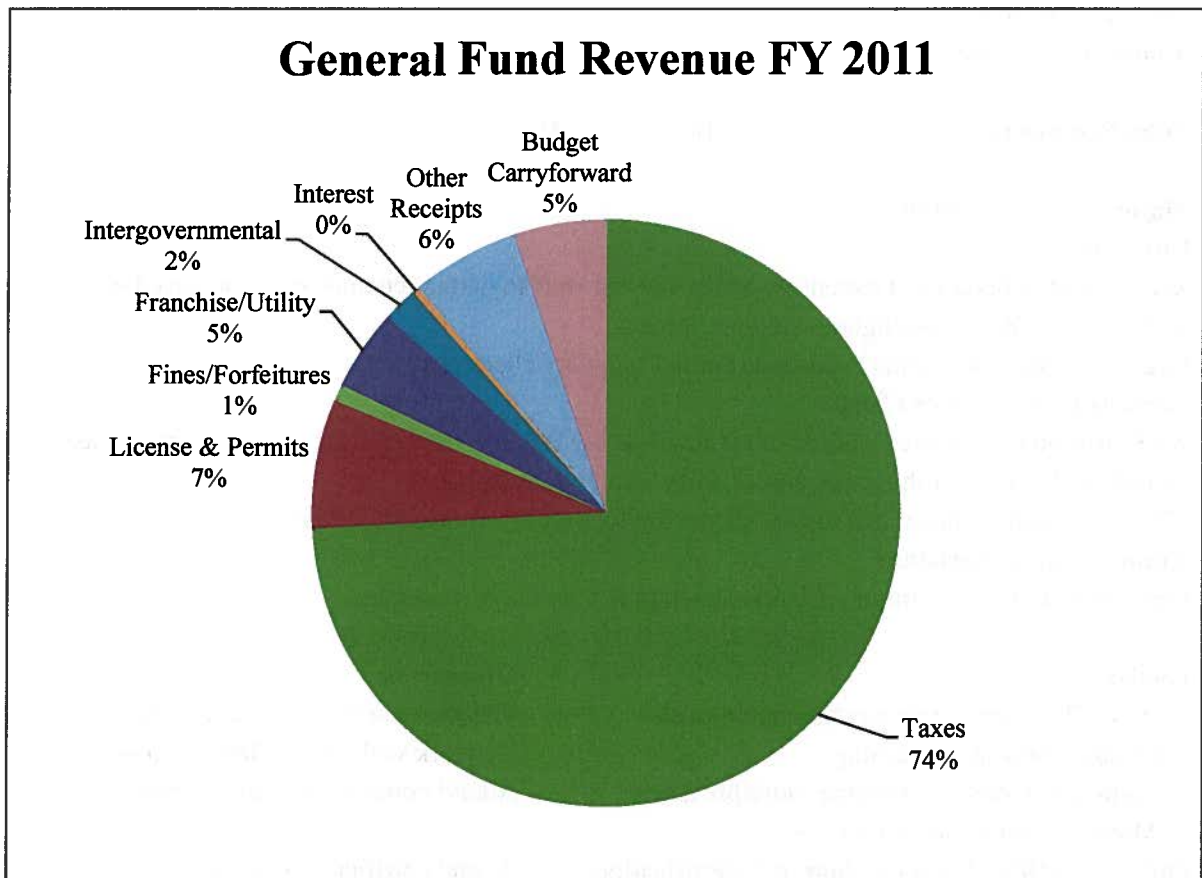
\*Fire Engine \$350,000; Development Signage \$200,00 and  
Public Works Backhoe \$85,000



## The City of Gulf Shores, Alabama

### Fiscal Year 2011 Budget

<b>GENERAL FUND REVENUE</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual (unaudited)</b>	<b>2011 Council Adopted</b>	<b>% of Total General Fund</b>
Taxes	18,675,440	17,972,335	16,764,185	21,168,720	74%
License & Permits	2,700,700	1,774,814	1,793,733	2,024,500	7%
Fines/Forfeitures	300,000	283,025	287,012	265,000	0.9%
Franchise/Utility	983,820	1,173,166	1,162,285	1,274,100	4%
Intergovernmental	701,200	481,983	235,253	541,000	2%
Interest	425,000	198,424	104,956	108,000	0.4%
Other Receipts	1,439,980	1,395,984	6,607,554	1,702,210	6%
Budget Carryforward	-	-	-	1,467,100	5%
<b>Total General Fund Revenues</b>	<b>25,226,140</b>	<b>23,279,731</b>	<b>26,954,978</b>	<b>28,550,630</b>	



**The City of Gulf Shores, Alabama**  
**Fiscal Year 2011 Budget**

	2009	2010	2011	% Change
	Actual	Actual	Council	2010 to
<b>EXECUTIVE</b>		(unaudited)	Adopted	2011
Expenditures				
Personnel	485,819	488,071	472,921	-3%
Operations	54,067	60,458	73,500	22%
<b>Executive Total</b>	<b>539,886</b>	<b>548,529</b>	<b>546,421</b>	<b>-0.4%</b>

**Executive Personnel**

	2009	2010	2011
Positions	Actual	Actual	Adopted
Mayor	1	1	1
Council Members	5	5	5
City Administrator	1	1	1
City Clerk	1	1	1
Records & Archives Clerk	1	1	1
Administrative Assistant	1	1	1
<b>Total Personnel:</b>	<b>10</b>	<b>10</b>	<b>10</b>

**Major Accomplishments:**

**City Clerk**

Reorganized schedules of executive office clerical staff to better accommodate increased daily activities of officials throughout summer months.

Began training new Admin Assistant; Settled into City Clerk position

**Records and Archives Clerk**

All Elevation Certificates were scanned to allow for faster access to these frequently requested records and to protect the paper copies from being overhandled.

City deeds were scanned and put on server file for employees to access easily.

**Administrative Assistant**

Learned daily office routine ; provided backup to City Clerk as needed.

**Goals:**

Review City Clerk processes on ongoing basis

Continuing education training

Records Clerk seeks to become more proficient in Microsoft Word and Excel.

Obtain "Certified Records Manager" Certification

Administrative Assistant seeks to begin

Certified Municipal Clerk Training

**Objectives:**

Maximize organizational effectiveness

Network with other Clerks statewide

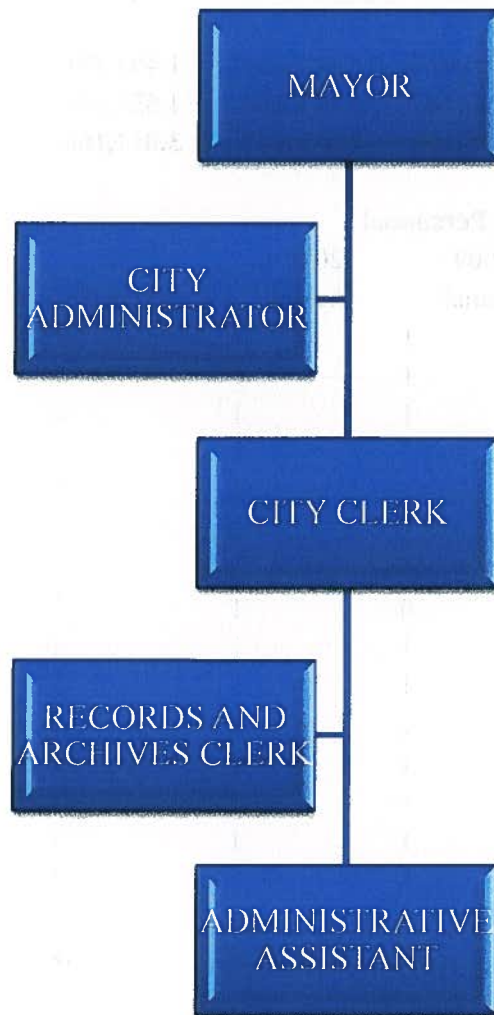
Attend computer training classes

Attend certification classes

Attend certification classes

# EXECUTIVE DEPARTMENT

## ORGANIZATIONAL CHART



### Fiscal Year 2011 Budget

<b>FINANCE AND ADMINISTRATIVE SERVICES</b>	<b>2009 Actual</b>	<b>2010 Actual (unaudited)</b>	<b>2011 Council Adopted</b>	<b>% Change 2010 to 2011</b>
Expenditures				
Personnel	1,319,017	1,465,254	1,495,831	2%
Operations	1,137,145	1,005,888	1,521,329	51%
<b>F&amp;A Total</b>	<b>2,456,162</b>	<b>2,471,142</b>	<b>3,017,160</b>	<b>22%</b>

#### Finance & Administrative Services Personnel

<b>Positions</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Adopted</b>
Director	1	1	1
Accountant	1	1	1
Accounting Supervisor	1	1	1
Financial Tech I	2	2	2
Financial Tech II	2	2	2
Purchasing Officer	1	1	1
Purchasing Tech	1	1	1
Revenue Auditor	0	1	1
Revenue Supervisor	1	1	1
Human Resources Officer	1	1	1
Payroll & Benefits Specialist	1	1	1
GIS Coordinator	1	1	1
Information Technology Officer	1	1	1
Network Administrator	1	1	1
Webmaster	1	1	1
Administrative Assistant II	1	1	1
<b>Total Personnel</b>	<b>17</b>	<b>18</b>	<b>18</b>

#### Major Accomplishments:

Integration of divisions efforts to streamline activities, have less duplication of efforts and fully maximize use of hardware and software programs. Simplified forms and processes.

Voice over internet phone system installed to replace analog phone system, providing phone cost savings and more systems capabilities at a lower cost. (IT)

Increased business licenses, lodging taxes and property taxes from condo/home rental businesses. (Revenue)

Prepared a Continuity of Operations Plan (COOP) to ensure the execution of our essential functions in an emergency. Virtual network backup installed for emergency/disaster backup.

Developed City Financial and Investment Policy that included provision for reserve funds.

Administer the City's debt service and debt funded capital projects which include preparing debt service payments and tracking of capital projects. (Accounting)

**Department: Finance**

**Major Accomplishments Continued:**

Received an unqualified opinion on the City's annual audit for FY 2009. First Comprehensive Annual Financial Report (CAFR) prepared by City and submitted to GFOA for award consideration.

BP Deepwater Horizon oil spill direct expense and lost revenue claims filed. Received reimbursement.

Self-insured health insurance plan cost savings to the City of \$123,912 first implementation year.

Completed inventory of all Vehicle & Equipment; auction of surplus items generated \$12,694 in revenue.

**Goals:**

Continue to review and improve internal controls and procedures. Reduce cost and improve efficiency of transactions

Maximize staff resource use

Continue efforts to locate missed lodging taxes from Vacation Rentals by Owners (VRBO)

Submit 2011 Budget for the Government Finance Officer's Association (GFOA) Distinguished Budget Presentation Award

Reduce City Insurance Cost

**Objectives:**

Maximize use of Financial Management Software, remote deposit, and online business license renewal. Compile Master Vendor database.

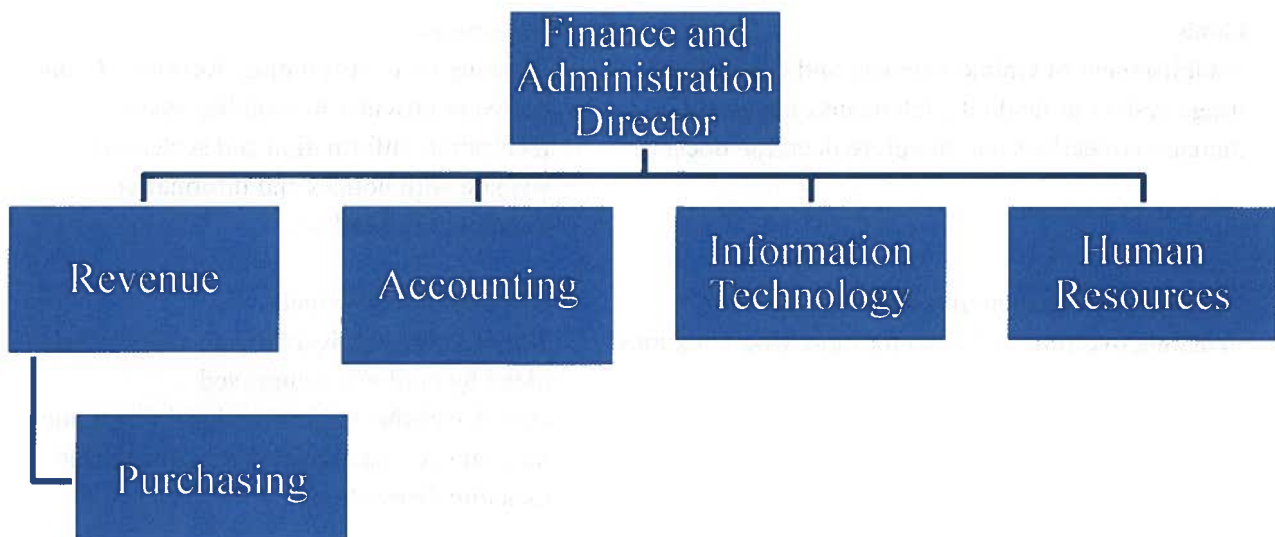
Cross train staff for peak cycle staff. Accommodate for specialized skills and training.

Property Management change Forms  
Code Enforcement property review  
Communication with County revenue officials

Include supporting schedules  
Ensure all GFOA criteria are met

Implement Wellness Program for reduced health care costs. Seek ways to reduce Liability Insurance Costs

**FINANCE AND ADMINISTRATION ORGANIZATIONAL CHART**



**The City of Gulf Shores, Alabama**  
**Fiscal Year 2011 Budget**

<b>MUNICIPAL COURT</b>	2009	2010	2011	% Change
	Actual	Actual (unaudited)	Council Adopted	2010 to 2011
Expenditures				
Personnel	257,077	304,722	269,657	-12%
Operations	12,665	11,815	13,230	12%
<b>Total</b>	<b>269,742</b>	<b>316,537</b>	<b>282,887</b>	<b>-11%</b>

**Municipal Court Personnel**

	2009	2010	2011
Positions	Actual	Actual	Adopted
Court Clerk/Magistrate	1	1	1
Court Magistrate	2	2	2
<b>Total Personnel</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Major Accomplishments:**

Approved by Council to increase Correction Fund to increase revenues specifically earmarked to be used to defray the expense of operating the Court and Jail facility. Traffic increased to \$49.50 and Misdemeanor Cases to \$56.00.

Approved by Council to increase the amount of a general Parking Ticket for first time in over 20 years to \$15 as well as create a separate \$50.00 fine to deter parking in handicapped and fire zones.

Increased on-time payments reduced the size of Court Dockets, reduced Alias warrants for failing to appear by issuing letters of explanation and Guilty/Waiver packets at Defendant's Initial Appearance Hearings.

Current Court software prepared for "E-Ticket" program when and if entire program established.

**Goals:**

Establishment of Online Payment and Credit Card usage system to facilitate defendant's payments, increase collections and therefore decrease dockets.

Caseload Management to avoid large dockets, reducing overtime and need for more Court sessions.

**Objectives:**

Working with Accounting, Revenue, IT and Software provider to establish system. Incorporate information and system into website with notices and information directly to Defendants.

Use of online payments  
 Use of Guilty/Waivers to allow defendants to plead by mail when approved.  
 Use of website and instructional forms and handouts to communicate the process and expedite dispositions.



**Department: Municipal Court**

**Goals and Objectives Continued:**

**Goals:**

E-Tickets. Traffic Tickets electronically generated by Officers and uploaded directly to Police and Court records to save data entry time and provide immediate record of issuance.

Reduction of inmate population to reduce overhead to operate the jail.

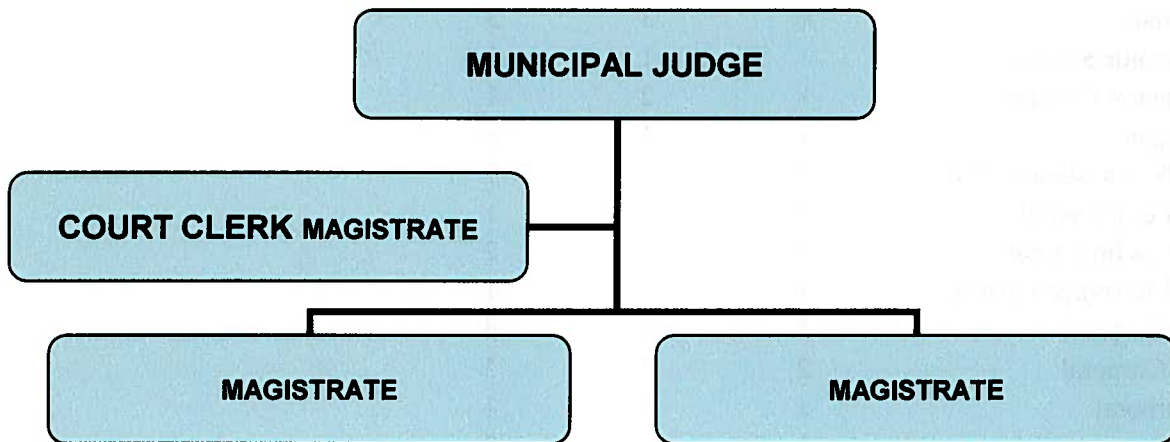
**Objectives:**

Working with Court software provider and Court is ready to implement when initiated. Police need printers and software to initiate system.

Use of Judicial Corrections Services when available to collect unpaid fines.

Liberal credit for time served programs to expedite release based on work and cooperation during incarceration.

**MUNICIPAL COURT ORGANIZATIONAL CHART**



**The City of Gulf Shores, Alabama**  
**Fiscal Year 2011 Budget**

<b>POLICE</b>	2009	2010	2011	% Change
	Actual	Actual (unaudited)	Council Adopted	2010 to 2011
Expenditures				
Personnel	3,087,131	3,301,683	3,333,988	1%
Operations	350,890	334,935	496,000	48%
<b>Total</b>	<b>3,438,021</b>	<b>3,636,618</b>	<b>3,829,988</b>	<b>5%</b>

**Police Personnel**

	2009	2010	2011
Position	Actual	Actual	Adopted
Police Chief	1	1	1
Deputy Chief	1	1	1
Lieutenant	4	3	3
Investigator Sergeant	1	1	1
Investigator Corporal	1	2	1
Investigator	1	1	2
Juvenile Investigator Cpl.	1	1	1
Narcotics Corporal	1	1	1
Narcotics Investigator	1	1	2
School Resource Officer	1	1	1
Patrol Sergeant	4	4	4
Patrol Corporal	2	3	3
K9 Corporal	1	1	1
K9 Officer	1	1	2
Patrol Officer	18	17	17
Communication Officer	6	6	6
Detention Officer	4	4	4
Animal Control Officer	1	1	1
Records Clerk	1	1	1
Administrative Assistant	0	1	1

**Part Time Positions:**

Emergency Management Advisor	0	1	1
<b>Total Personnel</b>	<b>51</b>	<b>53</b>	<b>55</b>

**Major Accomplishments:**

In 2010 the City of Gulf Shores and the Gulf Shores Police Department faced and met many challenges. GSPD personnel handled daily police operations coupled with several major events, including one oil spill of national significance. These operations were handled in spite of reductions in both funding and staffing.

On April 20, 2010 a British Petroleum Controlled deepwater oil rig exploded killing 11 workers, injuring others, and spewing literally millions of gallons of oil into the Gulf of Mexico. By mid-summer oil had

**Police Major Accomplishments Continued:**

impacted our beaches contract BP workers were deployed at various locations throughout the City.

BP claimed responsibility for the spill and claim centers were set up throughout the Gulf Coast including one within the City. The police department spent hundreds of man-hours working security details at various work sites and at the claim center. As of this writing most of those details continue.

In May GSPD was responsible for Law Enforcement Operations including crowd control, traffic flow and parking at the very successful Hangout Music Festival.

In June GSPD worked closely with the United States Secret Service and coordinated the visit of the President of the United States. More than 180 law enforcement and National Guard personnel worked on this detail in Gulf Shores and Orange Beach.

On July 4th GSPD handled traffic control for the annual fireworks event was televised nationally on CNN.

On July 11th Jimmy Buffett performed a live, televised, free concert, on our beach. The event required weeks of planning to assure the safety of the 35,000 people that attended. Attendees included several dignitaries including two Governors and one Lieutenant Governor. Again GSPD command staff coordinated the efforts of more than 100 law enforcement personnel assigned to crowd control, traffic, parking, tactical, undercover, air operations, and dignitary protection.

Community Policing: After specialized equipment and training was obtained, the new highly popular and effective Beach Patrol District began operations. This detail consists of officers working on foot, bicycle, and ATV in the area including and that surround our beach.

During the week of August 12 GSPD hosted the Alabama Association of Chiefs of Police Conference welcoming 340 Chiefs and their families from throughout the State to our City.

In September the agency assisted and provided law enforcement support for the Brett/Robinson Alabama Coastal Triathlon. Many participants said it was the best triathlon they have participated in.

Also in September GSPD hosted the Federal Law Enforcement Training Center's Drug Law Enforcement Program. This 3-day program was attended by officers from as far away as South Carolina and Missouri.

In October handled all law enforcement aspects of the 39th Annual National Shrimp Festival.

Now established as a "Concert Venue" the city will host two major concert events: Bon Jovi on October 15th and Brad Paisley on October 17th. Attendance at these events may reach the 45,000 mark.

A reorganization of the command structure took place with GSPD in 2010. In order to streamline and improve operations, the number of command staff was reduced by one lieutenant position. This change allowed the agency to create two additional positions and adjust another - with no additional cost. We are now able to staff the front desk during business hours improving our customer service, provide first-line supervision for communications personnel, and add another officer for patrol operations.

The department has gone live with crimereports.com, a program which allows citizens to track a variety of incidents in near real-time.

## **Police Goals and Objectives:**

### **OPERATIONS**

Train newly hired replacement officers utilizing recently implemented Field Training Officer Cadre and procedures.

Continue to develop members of the GSPD Command Staff through advanced leadership development programs including, but not limited to, the Southern Police Institute and the Federal Bureau of Investigation National Academy.

Continue Advanced Criminal Interdiction Training. Focus on Proactive Policing.

As appropriate continue and increase participation in county, state, and federal task forces.

Community Policing: Hire and train two (2) additional officers to replace those assigned to Beach Patrol District (District was established in 2010).

Community Policing: Implement Volunteers in Police Service (VIPS) program.

Establish Communication FTO Program.

Establish, equip, and train joint Public Safety Dive Team.

Establish, equip, and train GSPD Honor Guard Team.

Continue to update policy and procedures manual.

### **Capital / Equipment**

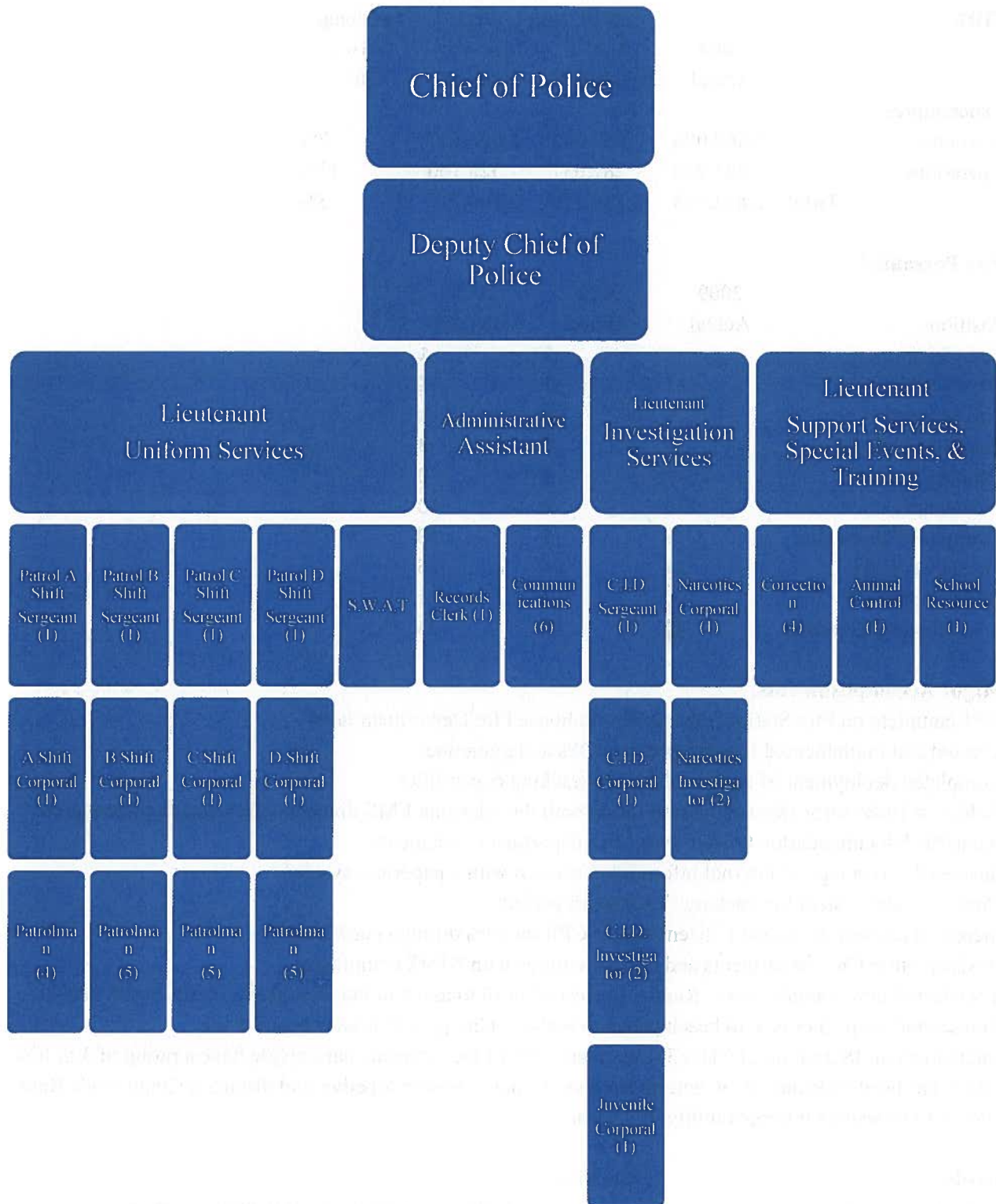
Replace expired bullet resistant vest for patrol officers.

Replace aging fleet vehicles.

Make improvements to GSPD Tactical Training Facility (Range).

Begin discussion regarding Criminal Justice Center.

## POLICE DEPARTMENT ORGANIZATIONAL CHART



**The City of Gulf Shores, Alabama**  
**Fiscal Year 2011 Budget**

<b>FIRE</b>		2010	2011	% Change
	2009	Actual	Council	2010 to
	Actual	(unaudited)	Adopted	2011
Expenditures				
Personnel	2,569,076	2,547,545	2,605,557	2%
Operations	243,920	287,031	325,160	13%
<b>Total</b>	<b>2,812,996</b>	<b>2,834,576</b>	<b>2,930,717</b>	<b>3%</b>

**Fire Personnel**

	2009	2010	2011
Position	Actual	Actual	Adopted
Fire Chief	1	1	1
Deputy Chief	1	1	1
Fire Marshal	1	0	1
Battalion Chief	0	0	3
Captain	3	3	0
Lieutenant	3	3	10
Firefighter/Paramedic	9	9	10
Firefighter/EMT	24	24	16
Admin Assistant	0	1	1
<b>Total Personnel</b>	<b>42</b>	<b>42</b>	<b>43</b>

**Major Accomplishments:**

90% complete on Fire Station 3 using 80% in house Fire Department labor  
 Created and implemented fire department SOPs and guidelines  
 Completed deployment of laptops with GPS tracking capabilities  
 Achieved 100% error free submission rating with the Alabama EMS division (EMS run documentation)  
 Intensified documentation QA/QI for all fire department documents  
 Increased percentage of internal information tracked with a paperless system  
 Created a new system for tracking FLSA work periods  
 Increased number of regular Citizens taught CPR by 20% through marketing  
 Assisted other City departments and outside entities with NIMS compliance  
 Transferred new Yamaha Wave Runner to Beach Patrol to assist in the reemphasis on the beach patrol  
 Transferred Jeep Cherokee to beach patrol to assist in City goal of a safer beach front  
 Maintained an ISO rating of Class 3. Less than 3.6% of Departments nationwide have a rating of 3 or higher!  
 GSFR has been instrumental in getting Baldwin County to come together and discuss a Countywide Radio system to guarantee interoperability. It's a start.

**Goals:**

Continue moving in a positive direction

**Objectives:**

Institute command structure to ensure efficient operations.  
 Provide quality training so staff can achieve their full potential  
 Continue to empower staff to ensure department goals are met.



## Fire Department Continued

### Goals:

Cost effective fire and emergency service

Streamline internal information flow

Fire prevention

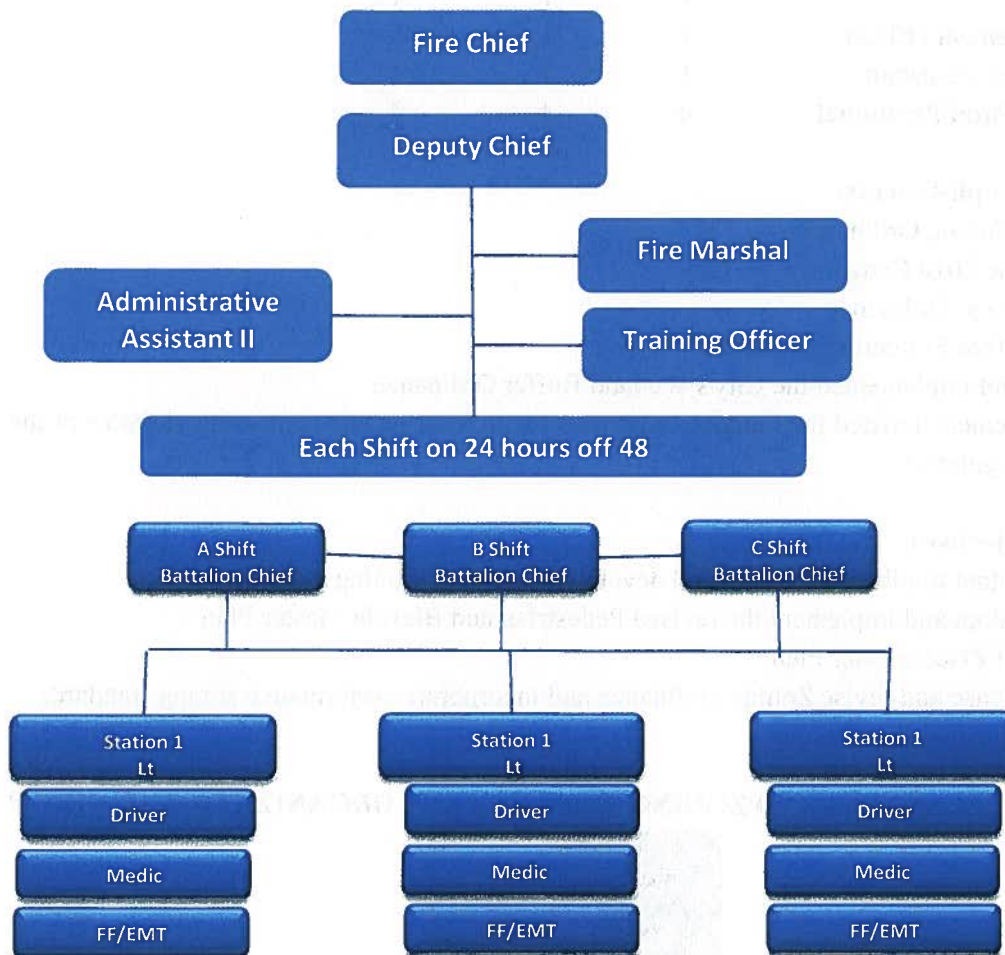
### Objectives:

QA/QI audit of Input and outcomes. Assets management. Benchmark analysis of current services through data and GIS review.

Utilize current department software to full capabilities to reduce paper and increase daily productivity. Continue Policy development.

Reestablish Fire Marshal position remove service gap for customers. Cross-training staff in public education to stop emergencies before they start. Convert out of service engine into an educational tool for fire prevention

## FIRE DEPARTMENT ORGANIZATIONAL CHART



**The City of Gulf Shores, Alabama  
Fiscal Year 2011 Budget**

<b>COMMUNITY DEVELOPMENT</b>	2009 Actual	2010 Actual (unaudited)	2011 Council Adopted	% Change 2010 to 2011
Expenditures				
Personnel	293,227	265,833	267,919	1%
Operations	56,520	37,620	46,450	23%
<b>Total</b>	<b>349,747</b>	<b>303,453</b>	<b>314,369</b>	<b>4%</b>

**Community Development Personnel**

Position	2009 Actual	2010 Actual	2011 Adopted
Director	1	1	1
Planner I	1	1	1
Code Enforcement Officer	1	1	1
Administrative Assistant	1	1	1
<b>Total Personnel</b>	<b>4</b>	<b>4</b>	<b>4</b>

**Major Accomplishments:**

Revised the Zoning Ordinance  
 Completed the 2010 Census for the City  
 Revised the Sign Ordinance  
 Revised the Tree Protection Ordinance  
 Developed and Implemented the City's Wetland Buffer Ordinance  
 Code Enforcement assisted the Finance Department with locating and contacting violators of the short term rental regulators

**Goals & Objectives:**

Hire a consultant to rebrand the City and develop a City Way finding system  
 Formulate, adopt and implement the revised Pedestrian and Bicycle Master Plan  
 Develop Gulf Place Master Plan  
 Further condense and revise Zoning Ordinance and incorporate performance zoning standards  
 Update Subdivision Regulations

**PLANNING AND ZONING DEPARTMENT ORGANIZATIONAL CHART**



**The City of Gulf Shores, Alabama  
Fiscal Year 2011 Budget**

<b>BUILDING</b>	2009 Actual	2010 Actual (unaudited)	2011 Council Adopted	% Change 2010 to 2011
Expenditures				
Personnel	287,849	247,155	263,122	6%
Operations	37,703	44,873	43,875	-2%
<b>Total</b>	<b>325,552</b>	<b>292,028</b>	<b>306,997</b>	<b>5%</b>

**Building Personnel**

Position	2009 Actual	2010 Actual	2011 Adopted
Building Official	1	1	1
Inspectors	2	2	2
Administrative Assistant II	1	1	1
<b>Total Personnel</b>	<b>4</b>	<b>4</b>	<b>4</b>

**Major Accomplishments:**

Was elected president of the Gulf Coast Code Officials Association of the ICC

Was city liaison to all State and Federal Agencies involved in the Gulf Coast Oil Cleanup

The City's building code effectiveness grading system (BCEG) for insurance purposes was lowered from an 8 to a 4 in both residential and commercial categories (1 being the best, 10 being the highest)

Became the first municipality in the State of Alabama to adopt and enforce the 2009 International Codes

**Goals:**

Close the FEMA CAV

Create a process to ensure all permits are properly closed

Have our community rating number (8) which effects the flood insurance premiums in which this community pays lowered to a 7

**Objectives:**

All issues have been resolved and we are waiting on FEMA

Follow up inspections and routine purging of our current files

This should be accomplished when the CAV is closed this year

**BUILDING DEPARTMENT ORGANIZATIONAL CHART**



**The City of Gulf Shores, Alabama**  
**Fiscal Year 2011 Budget**

<b>RECREATION &amp; CULTURAL AFFAIRS</b>	2009 Actual	2010 Actual (unaudited)	2011 Council Adopted	% Change 2010 to 2011
Expenditures				
Personnel	50,617	103,112	103,708	1%
Operations	1,025	11,015	114,508	940%
<b>Total</b>	<b>51,642</b>	<b>114,127</b>	<b>218,216</b>	<b>91%</b>

**Recreation & Cultural Affairs Personnel**

	2009 Actual	2010 Actual	2011 Adopted
Position			
Director	1	1	1
<b>Total Personnel</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Major Accomplishments:**

Created a friendly, attentive, positive, customer focused atmosphere

Restructured and reorganized staff, creating a unified department

Performed Public Information Officer duties and beach cleanup coordination in response to BP Oil Spill

Enhanced public relations and information through efforts like "The Gulf Currents" electronic newsletter

Enhanced the appearance at Gulf Place through the design and construction of lifeguard stands

Liaison for Summer Concert Series including Jimmy Buffett, BonJovi and Brad Paisley 100,00 plus people.

**Goals:**

Improved budget management

Public Relations/Awareness

Citizen outreach  
(understand what our communities  
needs/wants are)

Revenue production

**Objectives:**

Accountability within divisions by division managers  
Knowledge of budget detail

Continue to communicate with the community through  
email, internet, social networking

Add changeable message reader board on Highway 59  
Coordinate with other communities, CVB and Chamber

Surveys and/or focus groups  
Advisory committees of varying demographics e.g.: teen board

Increase revenue through capturing of fees  
Increase usage of facilities through continued partnerships with  
sports associations, sports commission etc.

## RECREATION AND CULTURAL AFFAIRS ORGANIZATIONAL CHART



**The City of Gulf Shores, Alabama  
Fiscal Year 2011 Budget**

<b>SPECIAL EVENTS &amp; PROGRAMS</b>	<b>2009 Actual</b>	<b>2010 Actual (unaudited)</b>	<b>2011 Council Adopted</b>	<b>% Change 2010 to 2011</b>
Expenditures				
Personnel	263,472	246,197	294,574	20%
Operations	328,137	290,139	354,864	22%
<b>Total</b>	<b>591,609</b>	<b>536,336</b>	<b>649,438</b>	<b>21%</b>

**Special Events & Programs Personnel**

<b>Position</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Adopted</b>
Events Coordinator	1	1	1
Rental Agent	1	1	1
Civic Center Technician	1	1	1
Museum Administrator	1	1	0
<b>Total Personnel</b>	<b>4</b>	<b>4</b>	<b>3</b>

**Major Accomplishments:**

Hosted profitable Entertainment Series

Hosted successful Outside and In Series

Produced July 4th fireworks show under difficult conditions by relocating to State Park Fishing Pier

Introduced Online ticket sales and credit card convenience

Renovation to exterior of Adult Activity Center

**Goals:**

Expand and enhance programming and events

Diversify the demographics of program participants

Increase revenue

**Objectives:**

Combining all programs and events under one division

Offer events and programs which will appeal to a broader age group

Offer more value and better service and charge accordingly

Reduce the number of complementary events

Aggressively market and sell the facilities

**RECREATION/SPECIAL EVENTS ORGANIZATIONAL CHART**





**The City of Gulf Shores, Alabama**  
**Fiscal Year 2011 Budget**

<b>LIBRARY</b>	2009	2010	2011	% Change
	Actual	Actual (unaudited)	Council Adopted	2010 to 2011
Expenditures				
Personnel	287,668	299,328	311,507	4%
Operations	67,241	72,785	98,875	36%
<b>Total</b>	<b>354,909</b>	<b>372,113</b>	<b>410,382</b>	<b>10%</b>

**Library Personnel**

	2009	2010	2011
Position	Actual	Actual	Adopted
Managing Librarian	1	1	1
Library Assistant Senior	4	4	4
Reference Librarian	1	1	1
Part-Time:			
Library Assistant Senior	1	2	2
Library Assistant	1	1	1
Museum Coordinator	0	0	1
<b>Total Personnel:</b>	<b>8</b>	<b>9</b>	<b>10</b>

**Major Accomplishments:**

Named a Four Star Library by Library Journal.

Applied for six grants; awarded five shown below

Wachovia Emerging Technologies grant for E-reader devices-- \$5000 \$5,000

Library Services and Technology Act/ Alabama Public Library Service Grant for Library Technology Automation Grant for laptops for Technology Instruction- \$4660

Library Services and Technology Act/ Alabama Public Library Service Grant

Alabama Library Association Grant for Library School Tuition for Amy Maliska- \$1000

We the People Bookshelf Grant-- books and programming materials

Library Director successfully coordinated libraries and library programming in Southwest Alabama for the Statewide Big Read Project, which included compiling information from all 25 libraries with 129 events serving over 75,000 people, for the final grant report.

**Ongoing Programming:**

Information Literacy Series featuring computer basics, job search skills, database search, and online research.

After School Program for recreation center children.

Book Club for Adults.

Summer Reading Program.

Christmas Open House.

**New Programming:**

In-school Literature Reflections program with sixth grade students

Inaugural El Dia de los Ninos/ El Dia de los Libros celebration of reading and culture in Meyer Park

Increase in variety of topics and attendance for Information Literacy classes, including emerging technologies

**Library Major Accomplishments Continued:**

Revolving Local Artist Showcase display using library spaces.

**Fundraising Efforts:**

Friends of the Library Book and Bake Sale- raised \$7,167

Missouri Snowbirds Trivia Contest- raised \$5,000 for the Friends of the Library

**Technology:**

Purchased and installed new self-checkout system and provided training for library staff and patrons

Friends of the Library provided funding to purchase several new online database resources for patrons

Updated Library five-year plan as required by the Alabama Public Library Service.

**Goals:**

To provide excellent service to the public through a well-trained staff.

To provide outstanding library services for children and students.

To provide exceptional library services to adults.

To provide patrons with improved access to information technology.

To pursue supplemental funding to promote goals I-IV.

**Objectives:**

Provide funding for 3 staff members to attend the American Library Association Convention, & Alabama Library Association. Support training through Webinars and other online services at little detriment to the budget. Provide funding for Museum Coordinator to attend genealogy & archival technologies training. Offer opportunities for employees to excel.

Support educational goals for Youth Services and Technical services staff members currently pursuing degrees. Meet with local school librarians to create a cooperative plan of action to provide best support for local students. Build children's and young adult programming through staff reassignment. Continue storytimes off-site at local daycares. Continue the Homework Help program with students from the rec. center. Expand outreach efforts to Faulkner State campus and students to encourage utilization of library facilities. Increase combined Museum and Library programming for children and students.

Support reference services through web-based training opportunities and pertinent workshops. Continue to evaluate text-based reference resources in accordance with the Alabama Public Library Association Standards. Expand workshop opportunities to include instruction on emerging technologies. Undertake extensive review and weeding of adult materials, including fiction and nonfiction, according to accepted standards. Bolster the activities of and participation in the Adult Book Club. Develop more combined Museum and Library programming for adults, including local author talks.

Continue to review and update web-based resources available to library patrons both in the library and at home.

Enlarge offering of ebooks for patrons to download.

Purchase e-readers, iPads, and laptops, using grant money, and provide workshops for the public on the use of these new tools.

Install interactive digital displays in the Museum

Review the needs created by the establishment of new goals and approach Friends of the Library group to fund specific projects.

Participate in Trivia Night sponsored by Missouri Snowbird Club.

Apply for grants to fund new projects in the Library and Museum

## RECREATION & CULTURAL AFFAIRS ORGANIZATIONAL CHART



## LIBRARY ORGANIZATIONAL CHART



**The City of Gulf Shores, Alabama**  
**Fiscal Year 2011 Budget**

<b>RECREATION BODENHAMER CENTER</b>	2009 Actual	2010 Actual (unaudited)	2011 Council Adopted	% Change 2010 to 2011
Expenditures				
Personnel	1,669,762	1,207,908	1,129,987	-6%
Operations	772,559	461,677	458,575	-1%
<b>Total</b>	<b>2,442,321</b>	<b>1,669,585</b>	<b>1,588,562</b>	<b>-5%</b>

**Bodenhamer Personnel**

Position	2009 Actual	2010 Actual	2011 Adopted
Center Supervisor	1	1	1
Maintenance Worker, Senior	1	1	1
Maintenance Worker	1	1	1
Athletic Coordinator, Sports	2	2	2
Recreation Assistant	1	1	1
Athletic Coordinator, Aquatics	1	1	1
Lifeguard	2	2	2
Fitness Attendants	1	1	1
Athletic Coordinator, Tennis	1	1	1
Tennis Instructor	1	1	1
Customer Service	6	6	6
<b>Total Personnel:</b>	<b>18</b>	<b>18</b>	<b>18</b>

**Major Accomplishments**

Created a friendly, attentive, positive, customer focused atmosphere  
 Restructured and reorganized staff  
 Hosted new events such as Dive-In movie nights and opening sports season events

**Goals:**

Increase Memberships  
 and Revenues

Improve facilities

Expand the tennis offering

Add to the adult sports offerings

**Objectives:**

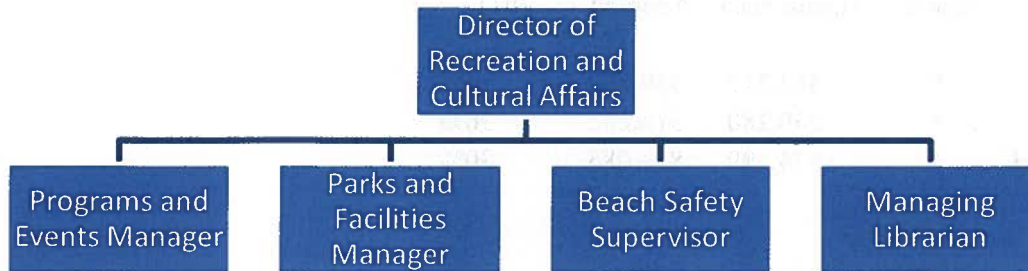
Add value through expanded opportunities to participate  
 Hold membership drive  
 Increase membership satisfaction through customer service  
 Restructure fees to maximize and simplify

Renovate and enhance facilities  
 Continue to clean, repair and maintain facilities

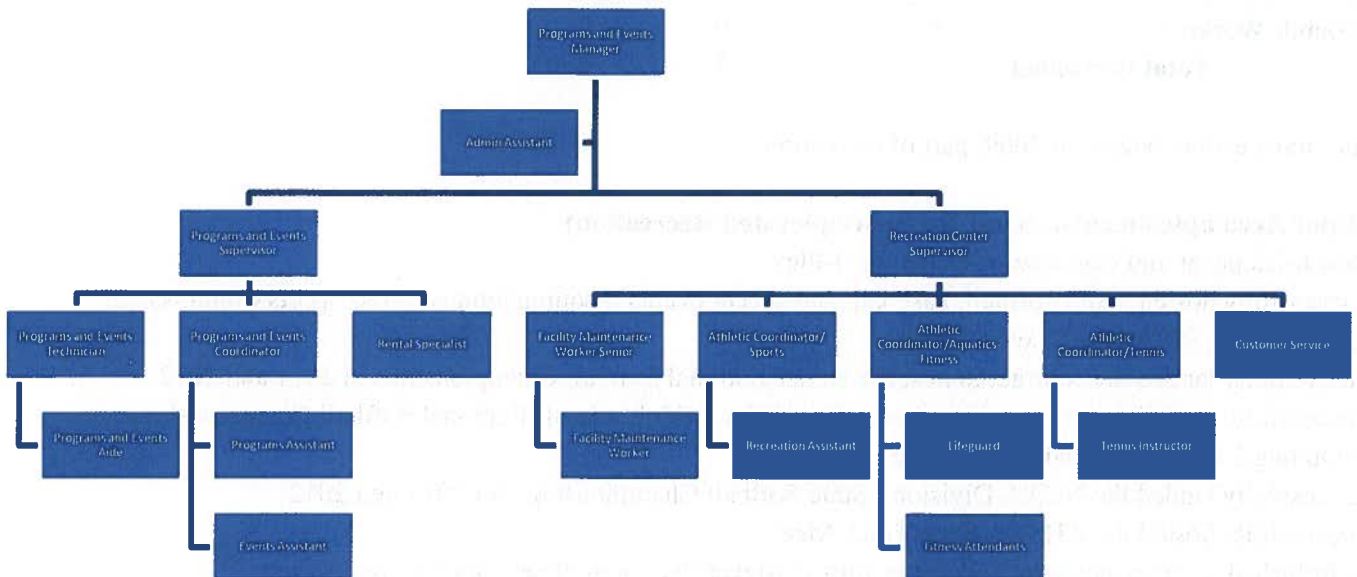
Increase hours of operation to include nights and weekend hours  
 Increase organized play opportunities for patrons  
 Promote through clinics and tournaments

Add adult basketball league, fitness boot camp and other activities  
 geared for adult activity

## RECREATION & CULTURAL AFFAIRS ORGANIZATIONAL CHART



## RECREATION, PROGRAMS & EVENTS ORGANIZATIONAL CHART



**The City of Gulf Shores, Alabama**  
**Fiscal Year 2011 Budget**

<b>RECREATION SPORTSPLEX</b>		2010	2011	% Change
	2009	Actual	Council	2010 to
	Actual	(unaudited)	Adopted	2011
Expenditures				
Personnel	*	444,319	559,884	26%
Operations	*	230,280	314,202	36%
<b>Total</b>	*	674,599	874,086	30%

**Sportsplex Personnel**

	2009	2010	2011
Position	Actual	Actual	Adopted
Crew Leader	*	1	1
Grounds Worker Senior	*	1	1
Sports Turf Specialist	*	1	1
Grounds Worker	*	0	3
<b>Total Personnel</b>	*	3	6

\*not independent budget in 2009, part of recreation

**Major Accomplishments: (Same for Sportsplex and Recreation)**

New brick paver and landscape walls the the 5-Plex

Successfully hosted major softball, baseball, and soccer events inconjunction with the Sports Commission, including 2 USSSA Global World Series.

Successfully landed the contract to host the NAIA National Softball Championships in 2011 and 2012

Successfully landed a two year extension to the AHSAA (high school) Regional Softball Championships including 2 USSSA Global World Series.

Successfully landed the NCAA Division I State Softball Championships for 2011 and 2012

Successfully hosted the AHSAA State Track Meet

Refurbished and expanded the horse shoe pitts at Meyer Park, completely done by parks crew

**Goals:**

Expand the usage of the facilities to increase revenue and exposure to the area

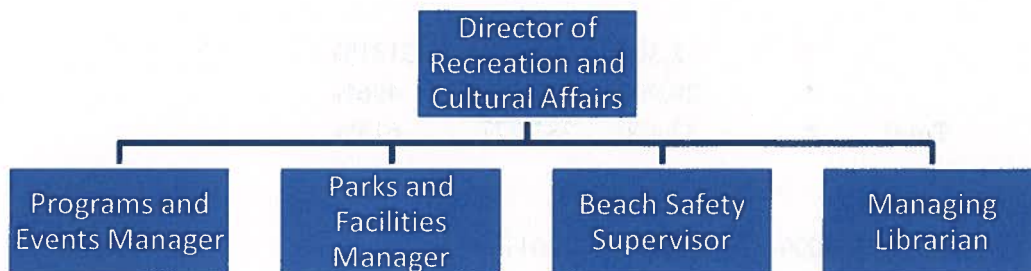
Enhance the landscaping and maintenance of the parks and City facilities

**Objectives:**

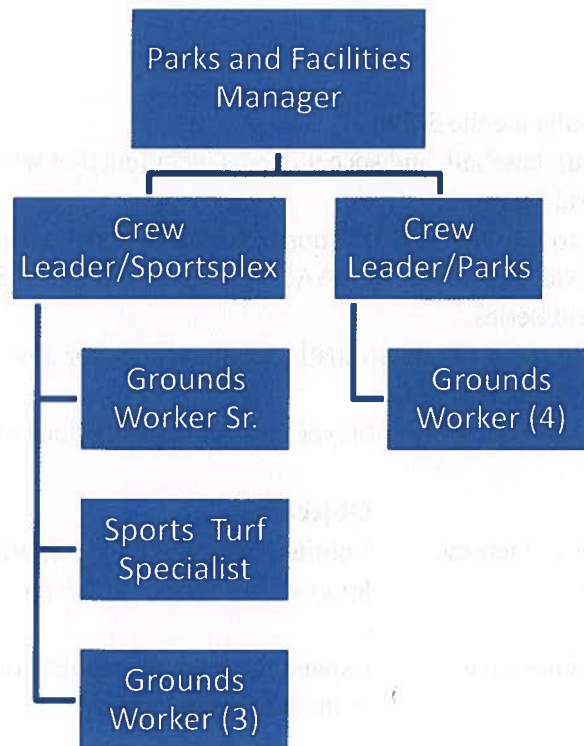
Continue efforts with the Sports Commission  
 Improve our service to the patrons

Expand the maintance duties of the parks division to include landscaping.

## RECREATION & CULTURAL AFFAIRS ORGANIZATIONAL CHART



### Parks and Facilities





**The City of Gulf Shores, Alabama  
Fiscal Year 2011 Budget**

**RECREATION PARKS**

	2009 Actual	2010 Actual (unaudited)	2011 Council Adopted	% Change 2010 to 2011
Expenditures				
Personnel	*	2,500	80,524	3121%
Operations	*	29,900	151,253	406%
<b>Total</b>	*	32,400	231,777	615%

**Parks Personnel**

	2009 Actual	2010 Actual	2011 Adopted
Position			
Manager	1	1	1
Crew Leader	1	1	1
Grounds Worker	4	4	4
<b>Total Personnel</b>	6	6	6

**Major Accomplishments:**

New brick paver and landscape walls the the 5-Plex

Successfully hosted major softball, baseball, and soccer events inconjunction with the Sports Commission, including 2 USSSA Global World Series.

Successfully landed the contract to host the NAIA National Softball Championships in 2011 and 2012

Successfully landed a two year extension to the AHSAA (high school) Regional Softball Championships including 2 USSSA Global World Series.

Successfully landed the NCAA Division I State Softball Championships for 2011 and 2012

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**Goals:**

Expand the usage of the facilities to increase revenue and exposure to the area

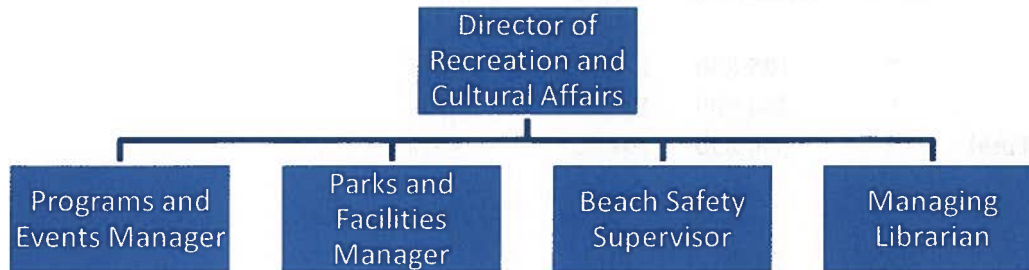
Enhance the landscaping and maintenance of the parks and City facilities

**Objectives:**

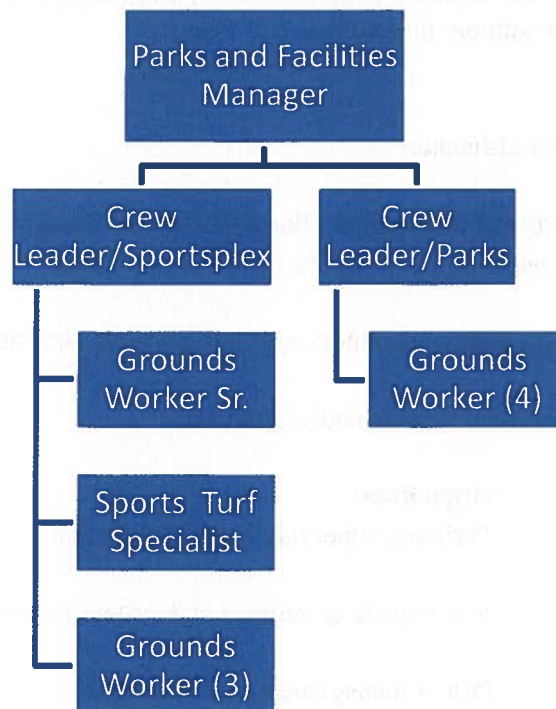
Continue efforts with the Sports Commission  
Improve our service to the patrons

Expand the maintance duties of the parks division to include landscaping.

## RECREATION & CULTURAL AFFAIRS ORGANIZATIONAL CHART



## PARKS & FACILITIES ORGANIZATIONAL CHART



**The City of Gulf Shores, Alabama  
Fiscal Year 2011 Budget**

<b>RECREATION BEACH</b>		2010	2011	% Change
	2009	Actual	Council	2010 to
	Actual	(unaudited)	Adopted	2011
Expenditures				
Personnel	*	125,850	176,523	40%
Operations	*	204,980	127,628	-38%
<b>Total</b>	*	330,830	304,151	-8%

**Beach Personnel**

	2009	2010	2011
Position	Actual	Actual	Adopted
Beach Safety Supervisor	*	1	1
Lifeguard II-part time	*	1	1
<b>Total Personnel</b>	*	2	2

\*not separate budget in 2009, part of recreation; positions 2010 part of Bodenhamer Center  
Temporary lifeguards budgeted for summer months

**Major Accomplishments:**

Successfully amended beach vendor ordinance

Elevated the public perception of beach management through improved beach patrol, lifeguard stands, uniforms, number of attendents, operational oversight

Developed communications tools for public awareness eg: Gulf Currents Newsletter

Modified the divisions within department to adequately determine

**Goals:**

Expand public safety

Add recycling to beach areas

Enforce beach ordinances

Enhance visual experience at Gulf Place

**Objectives:**

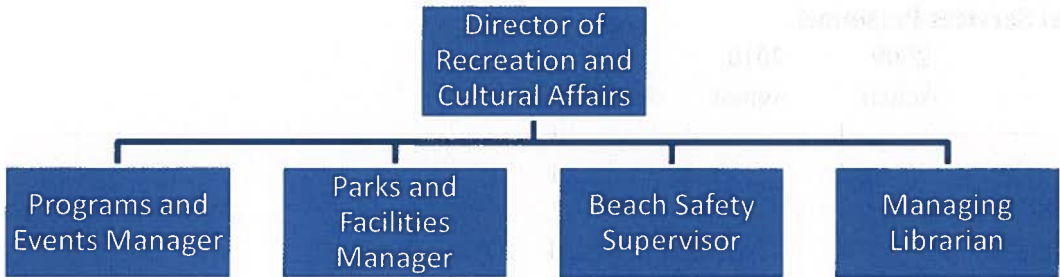
Training, supervision, and equipment

Add recycle containers and system for servicing.

Proper management and oversight  
Partner with Police Department

Reduce the number of signs by combining  
Improved landscape maintenance  
Renovate the public restrooms

**RECREATION & CULTURAL AFFAIRS ORGANIZATIONAL CHART**



**BEACH**



**The City of Gulf Shores, Alabama**  
**Fiscal Year 2011 Budget**

<b>PUBLIC WORKS</b>		2010	2011	% Change
<b>GENERAL SERVICES</b>	2009	Actual	Council	2010 to
	Actual	(unaudited)	Adopted	2011
Expenditures				
Personnel	394,881	371,633	419,828	13%
Operations	59,272	43,355	70,450	62%
<b>Total</b>	<b>454,153</b>	<b>414,988</b>	<b>490,278</b>	<b>18%</b>

**Public Works General Services Personnel**

	2009	2010	2011
Position	Actual	Actual	Adopted
Director	1	1	1
Assistant Director	1	1	1
Inspector	1	1	1
Administrative Assistant	4	4	4
<b>Total Personnel</b>	<b>7</b>	<b>7</b>	<b>7</b>

**Major Accomplishments:**

Improved efficiency of workers, but there is still lots of room for improvement.

Undertook several in-house capital projects that resulted in substantial savings to the City.

Restructured Landscaping and Streets Divisions to streamline their duties.

**Goals:**

Continue to streamline Public Works.

Expand recycling programs to all city facilities and condos.

**Objectives:**

Provide training to managers to develop more efficient methodology.

Work with the community and businesses to develop avenues to support City-wide recycling.

**The City of Gulf Shores, Alabama  
Fiscal Year 2011 Budget**

<b>PUBLIC WORKS CUSTODIAL</b>	2009 Actual	2010 Actual (unaudited)	2011 Council Adopted	% Change 2010 to 2011
Expenditures				
Personnel	273,668	345,902	290,378	-16%
Operations	49,623	59,664	58,960	-1%
<b>Total</b>	<b>323,291</b>	<b>405,566</b>	<b>349,338</b>	<b>-14%</b>

**Public Works Custodial Personnel**

	2009 Actual	2010 Actual	2011 Adopted
Position			
Supervisor	1	1	1
Facility Maintenance Worker	4	4	4
Facility Maintenance Worker, Senior	2	2	2
<b>Total Personnel</b>	<b>7</b>	<b>7</b>	<b>7</b>

**Major Accomplishments:**

The Custodial Department successfully supported three large concert events that helped the community.

We worked closely with Recreation to support major athletic events at the Sportsplex.

We supplemented our staff with temporary labor to control overtime costs and meet staffing demands.

**Goals**

To maintain the quality of service

To keep safety in mind at all times

To help and work with others at events

To maintain and keep a clean beach

Try to get better air circulation in  
restrooms at beach

**Objectives**

To keep up with the new green cleaning supply's

To hold more safety meetings

**The City of Gulf Shores, Alabama**  
**Fiscal Year 2011 Budget**

<b>PUBLIC WORKS</b>		2010	2011	% Change
<b>LANDSCAPE</b>	2009	Actual	Council	2010 to
	Actual	(unaudited)	Adopted	2011
Expenditures				
Personnel	384,495	420,638	402,928	-4%
Operations	82,998	112,792	117,400	4%
<b>Total</b>	<b>467,493</b>	<b>533,430</b>	<b>520,328</b>	<b>-2%</b>

**Public Works Landscape Personnel**

	2009	2010	2011
Position	Actual	Actual	Adopted
Supervisor-Horticulture	1	1	1
Crew Leader	1	1	1
Landscape Worker	7	7	7
<b>Total Personnel</b>	<b>9</b>	<b>9</b>	<b>9</b>

**Major Accomplishments:**

Implemented the composting and recycling of plant debris

Implemented improvements to the landscaping at Sportsplex 1 & 2, including the construction of retaining walls around certain shrub beds, laying additional sod to reduce maintenance requirements, improve aesphetic qualities and functionality of various areas.

Re-landscaped the intersection of Hwy 59 & Hwy 180 including the construction of retaining walls and the changing of the plant material to improve sight lines at the crosswalks, and improve the overall aesphetic qualities of the major intersection.

Re-landscaped the entrance to Gulf Place at the intersection of Hwy 59 and Hwy 182 including the construction of a raised bed with retaining walls to improve the aesthetic qualities of the main beach.

**Goals:**

Save money on the purchase of annual bedding plants, Arbor Day trees etc.

Save money on debris disposal.

Reduce irrigation water bills for city.

Continue to improve asphetic qualities of landscaping throughout the city.

Improve specific skills of employees.

**Objectives:**

Purchasing a greenhouse would enable us to save money by purchasing small plants as plugs and growing them to the required size.

Improve and expand recycling of green debris, which would also save money on the purchase of compost.

Implement burning of woody yard debris.

Implement the use of low volume micro irrigation systems whenever possible.

Install city water meters for irrigation around buildings to eliminate the potential for staining due to high iron content. Continue to renovate existing landscaping.

Increase on the job training

Increase the use of off site training / seminars etc.

Encourage employees to obtain certifications



**The City of Gulf Shores, Alabama**  
**Fiscal Year 2011 Budget**

<b>PUBLIC WORKS</b>		2010	2011	% Change
<b>STREETS</b>	2009	Actual	Council	2010 to
	Actual	(unaudited)	Adopted	2011
Expenditures				
Personnel	908,176	1,080,543	959,926	-11%
Operations	850,488	746,628	805,210	8%
<b>Total</b>	<b>1,758,664</b>	<b>1,827,171</b>	<b>1,765,136</b>	<b>-3%</b>

**Public Works Streets Personnel**

	2009	2010	2011
Position	Actual	Actual	Adopted
Supervisor-Streets	1	1	1
Equipment Operator	20	20	20
<b>Total Personnel</b>	<b>21</b>	<b>21</b>	<b>21</b>

**Major Accomplishments:**

Street Division personel was one of the first to respond when the oil reached the beaches. Our crew already had a Beach Tech beach sweeper on hand and was able to provide assistance to BP and their contractors. Our crews worked diligently to teach the contractors how to use the Beach Tech sweeper/sifters to clean the beach and put in tremendous hours.

**Goals:**

Maintaining City master drainage plan

Continue to provide service for yard debris pick up

Maintain City road and traffic signage

Do more in house construction

**Objectives:**

Continue to clean ditches city wide. Repair ditches that are silted and overgrown with vegetation.  
 Be aggressive to eliminate flooding

Be aggressive to eliminate complaints  
 Maintain knuckle booms with fewer break downs

Continue to work to replace signs that have engineer grade sheeting with high intensity sheeting (more visible)  
 Fix/replace bent sign post

Fix broken side walks  
 Pour new concrete side walks  
 Install new underground storm drains

**The City of Gulf Shores, Alabama**  
**Fiscal Year 2011 Budget**

<b>PUBLIC WORKS MAINTENANCE</b>	2009 Actual	2010 Actual (unaudited)	2011 Council Adopted	% Change 2010 to 2011
Expenditures				
Personnel	908,176	1,080,543	959,926	-11%
Operations	850,488	745,628	805,210	8%
<b>Total</b>	<b>1,758,664</b>	<b>1,826,171</b>	<b>1,765,136</b>	<b>-3%</b>

**Public Works Maintenance Personnel**

	2009 Actual	2010 Actual	2011 Adopted
Position			
Supervisor Maintenance	1	1	1
Facility Maintenance Technician	5	5	5
Vehicle/Equipment Mechanic	3	3	3
<b>Total Personnel</b>	<b>9</b>	<b>9</b>	<b>9</b>

**Major Accomplishments:**

The Maintenance division has successfully undertaken/completed several large renovation projects.

We have worked closely within the Public Works Department and other City departments to improve overall safety

We have employed temporary labor to meet our scheduling demands without compromising City services.

**Goals:**

To maintain the quality of service

Implement more energy saving programs.

Continue to support major City functions.

Develop an "in house" AC repair team.

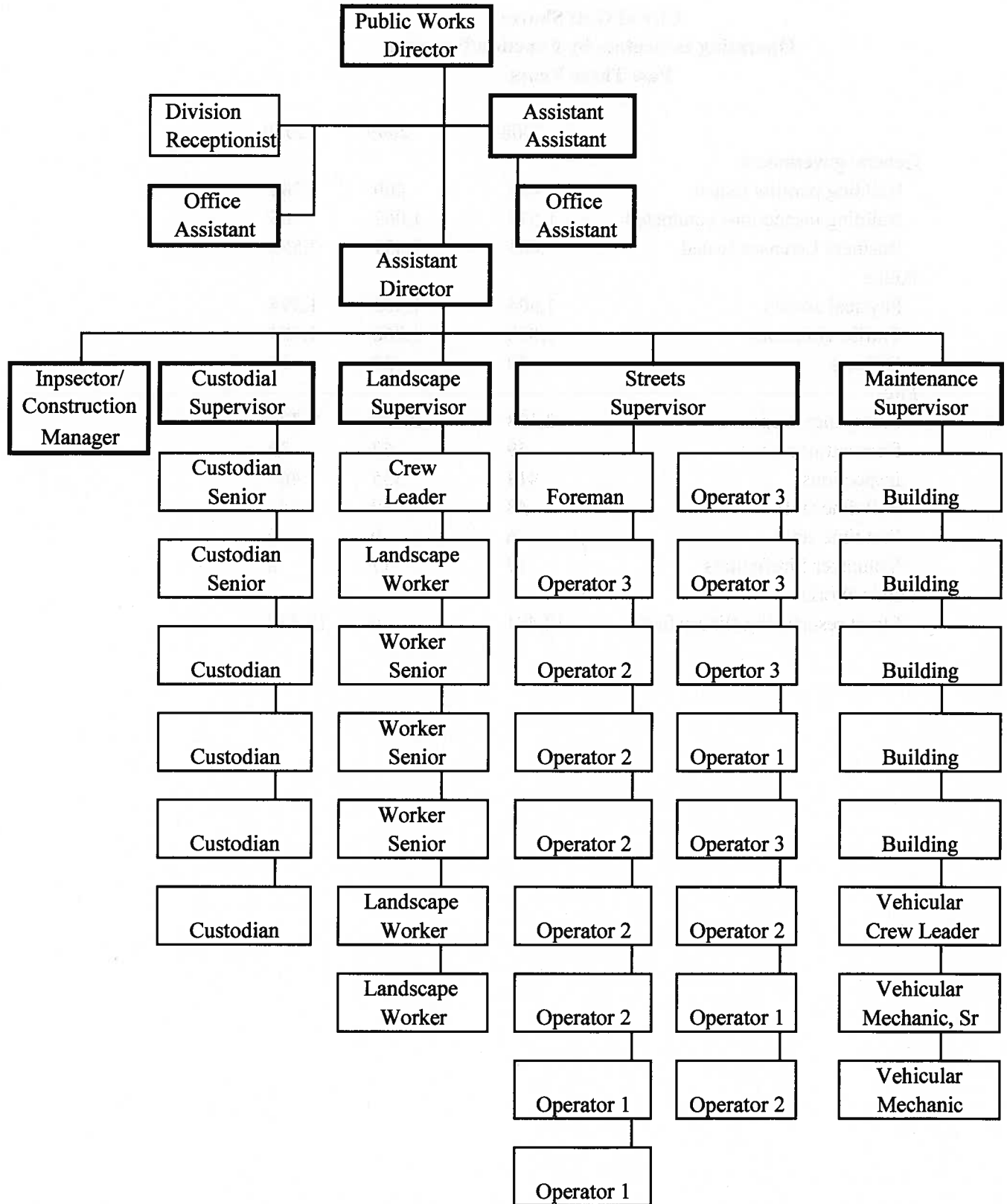
**Objectives:**

Balance capital projects with daily maintenance.

Explore and test new energy saving innovations.

Train and certify staff in proper AC repair/maintenance.

# PUBLIC WORKS ORGANIZATIONAL CHART



**Schedule 1**  
**City of Gulf Shores**  
**Operating Indicators by Function/Program**  
**Past Three Years**

	2008	2009	2010
General government			
Building permits issued	451	400	388
Building inspections conducted	1,576	1,062	966
Business Licenses issued	7,083	7,491	7,554
Police			
Physical arrests	1,604	1,423	1,394
Traffic violations	1,858	1,268	1,484
Officers	40	39	39
Fire			
Emergency responses	2,108	2,280	2,307
Fires extinguished	59	52	30
Inspections	413	335	467
Full time staff	48	39	42
Part time staff	6	0	0
Volunteer Firefighters	17	17	8
Public Works			
Street resurfacing (linear feet)	12,491	0	19,380

**Schedule 2**  
**City of Gulf Shores**  
**Capital Asset Statistics by Function/Program**  
**Last Three Years**

Function/Program	2008	2009	2010
Police			
Stations	1	1	1
Fire Stations	2	2	4
Parks and recreation			
Football/Track Stadium	1	1	1
Softball fields	2	2	2
Baseball fields	13	13	13
Soccer field	1	1	1
Parks	8	8	8
Tennis Courts	18	18	18
Basketball Courts	2	2	2
Swimming Pool	1	1	1
Gymnasium	1	1	1
Transit - minibusses	5	5	5
Public Works			
Maintained Streets (miles)	65	65	65
Traffic Signals	24	24	24
Streetlights	2,201	2,201	2,234

**Schedule 3**  
**City of Gulf Shores**  
**Population**

Census Year	City of Gulf Shores
1960	356
1970	909
1980	1,349
1990	3,261
2000	5,044
2010	9,741

Source: United States Bureau of the Census

**Per Capita Income**

	<u>1979</u>	<u>1989</u>	<u>1999</u>
Gulf Shores	7,761	17,414	24,356
State of Alabama	5,894	11,486	18,189

**Median Family Income**

	<u>1989</u>	<u>1999</u>
Gulf Shores	34,257	51,862
State of Alabama	28,688	41,657

**Schedule 4**  
**City of Gulf Shores**  
**Principal Employers**

**TOP TEN**

<b>Rank</b>	<b>Employer</b>	<b>Employees</b>
1	Brett Robinson	550
2	Wal-Mart	241
3	Meyer Real Estate	235
4	G.S. Public Schools	228
5	Riviera Utilities	223
6	City of Gulf Shores	210
7	The Beach Club	200
8	Baldwin EMC	193
9	Lulu's	150
10	Publix	110



**Schedule 5**  
**City of Gulf Shores**  
**Property Tax Levies and Assessed Valuation**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Taxes Levied for the Year</u>	<u>Taxable Property Assessed Valuation</u>
2001	1,252,014	250,401,067
2002	1,274,208	254,841,558
2003	1,628,063	325,612,672
2004	1,669,678	333,935,681
2005	2,391,170	478,235,060
2006	3,135,189	627,037,700
2007	4,331,916	866,383,116
2008	3,773,216	754,643,100
2009	3,176,680	635,336,040
2010	2,620,773	524,154,540

	<b>Levy Rate</b>
State of Alabama	6.5 mills
City of Gulf Shores	5 mills
Baldwin County:	
General	5 mills
Schools	9 mills
Roads and Bridges	2.5 mills
Special School District	3 mills
Fire	1.5 mills
<b>Total</b>	<b>32.5 mills</b>

21% Decline in property tax base due to County adjusted valuations

**Schedule 6**  
**City of Gulf Shores**  
**Principal Property Tax Payers**  
**Current Year and Ten Years Ago**

<u>Taxpayer</u>	2010			2000		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Seawind Development Co LLC	\$ 13,328,080	1	2.54%	\$ -	-	-
The Links at Gulf Shores	5,596,860	2	1.07%	-	-	-
Baldwin County EMC	4,303,000	3	0.82%	4,248,700	1	1.14%
TA-Colonial Traditions LLC	3,080,680	4	0.59%	-	-	-
Wal-Mart Real Estate Business Trust	3,079,220	5	0.59%	-	-	-
Beach Place Development LLC	2,254,480	6	0.43%	-	-	-
Gulf Shores Multi-Family Partners	2,245,520	7	0.43%	-	-	-
Gulf Telephone Company	2,078,600	8	0.40%	-	-	-
Howard Resort Inns Inc	2,067,300	9	0.39%	-	-	-
Target Corporation	1,979,260	10	0.38%	1,789,500	6	0.48%
Lighthouse Motel Inc	-	-	-	3,475,220	2	0.94%
H/M Partners LLC	-	-	-	3,532,100	3	0.95%
The Inn at Gulf Shores Ltd	-	-	-	2,375,480	4	0.64%
Craft Development Corporation	-	-	-	1,860,680	5	0.50%
Meyer, Erie H	-	-	-	1,714,960	7	0.46%
Tri-Tel LLC	-	-	-	1,412,420	8	0.38%
Waterville USA Inc	-	-	-	1,294,000	9	0.35%
Gulf Telephone Company	-	-	-	1,238,400	10	0.33%
<b>Total</b>	<b>\$ 524,154,540</b>		<b>7.63%</b>	<b>\$ 371,173,198</b>		<b>6.18%</b>

Source: Baldwin County Revenue Commissioner's Office.

**CITY OF GULF SHORES  
FINANCIAL POLICIES  
FEBRUARY 2010**

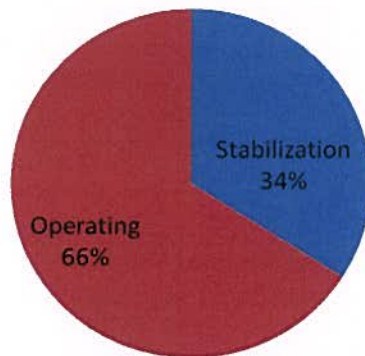
**FINANCIAL PLANNING POLICIES**

**Fund Balance Reserve Account – Stabilization Funds**

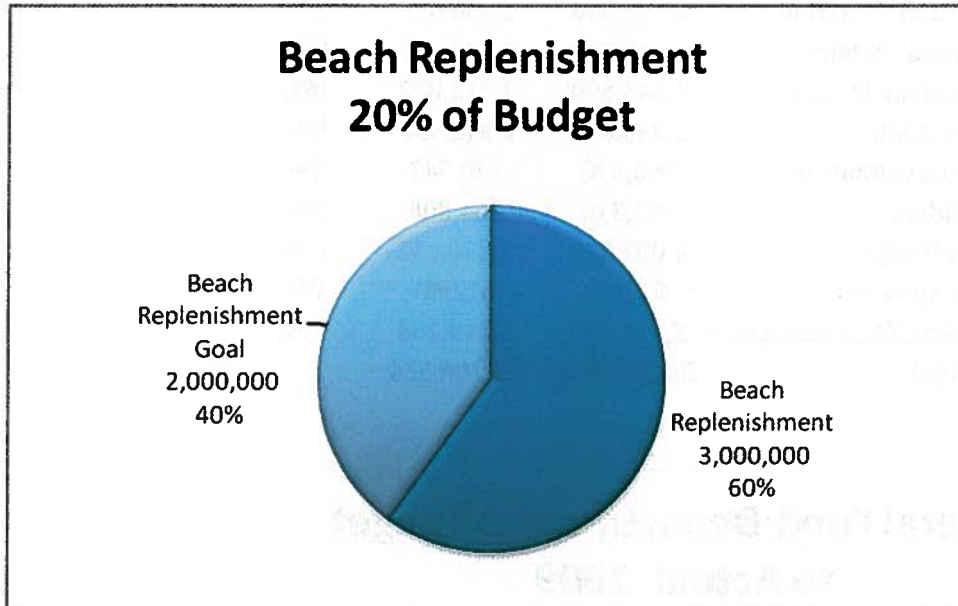
The City of Gulf Shores will build through prudent financial management a cash reserve equal to twenty-five per cent of the General Fund Operating Budget. The General Fund Stabilization Reserve will enable the city to withstand fluctuations in tourism revenue streams related to the nearby travel industry and provide a stabilized fiscal environment to maintain and enhance bond ratings allowing the city to borrow at competitive rates. Of the twenty-five per cent General Fund reserves, two-thirds will be maintained as an Operating Reserve to enable the City to continue operations in the event of an emergency or disaster until other funds may be received.

The City of Gulf Shores will maintain risk management reserves to provide for liabilities incurred for workers' compensation claims, other retained employee benefits, and claims not otherwise addressed in this policy statement. It is the policy of the City to maintain a General Fund Reserve at a minimum of 15% of General Fund Expenditures with a target of 25% of General Fund Expenditures in order to offset fluctuations in revenue streams related to the tourist industry. Additionally, the General fund balance protects the City from having to reduce service levels or raise taxes and fees due to temporary revenue shortfalls, economic downturns or unpredicted one-time expenditures for emergencies or disasters. For 2010 the total General Fund Reserves target is \$6,250,000, equivalent to twenty-five percent of a \$25,000,000 budget. Currently there are \$4,125,000 in Operating Reserves and \$2,125,000 in Stabilization Funds.

**General Fund Reserves  
25% of Budget**



A Beach Replenishment Reserve Fund target of twenty-percent of the General Fund budget for 2010 would be five million. Currently \$3,000,000 is in the General Fund (Emergency Public Safety Reserves). An additional \$2,000,000 will be added to the Beach Replenishment Reserve Fund as the funds can be designated.



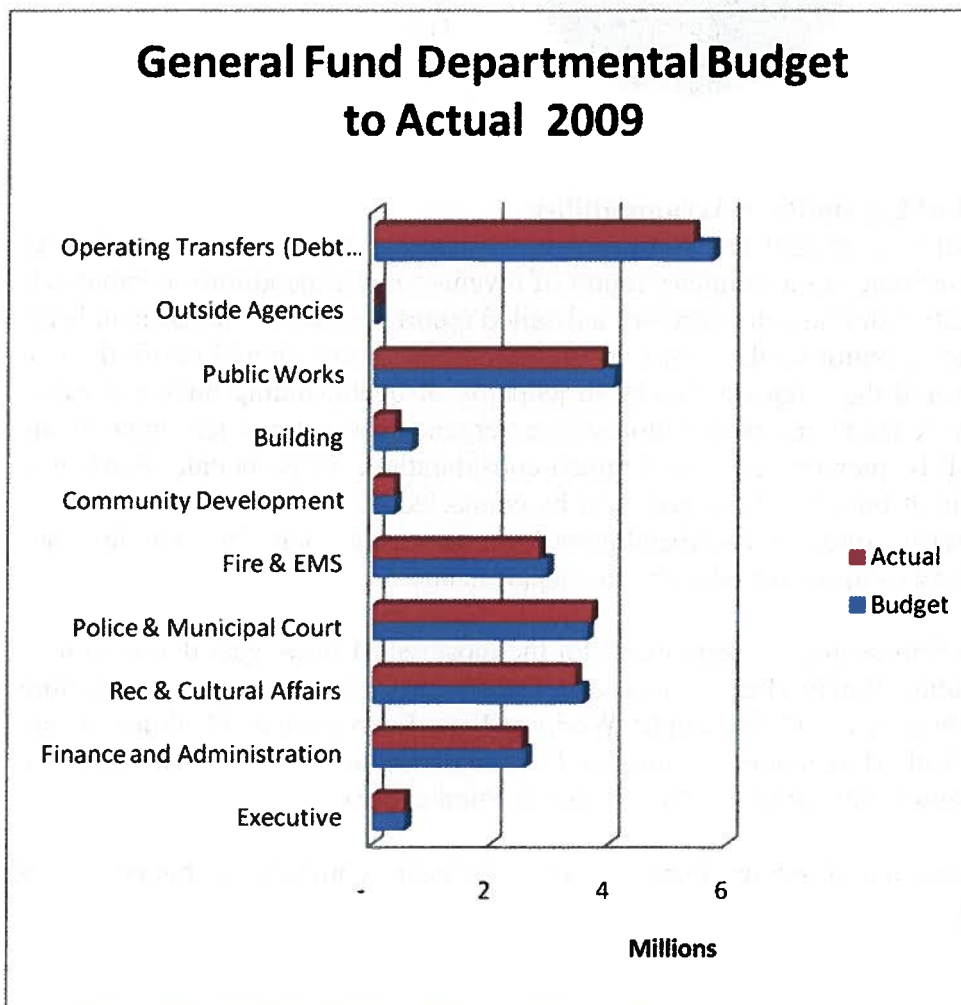
#### **Operating/Capital Expenditure Accountability**

Actual expenditures to budget are compared on a monthly basis. The City Council Finance Committee receives a summary report of revenues and expenditures compared to budget and the City Administrator receives a detailed report quarterly. Department heads are responsible for monitoring their own division(s) budget(s) and should notify the City Administrator should their departments be in jeopardy of overspending budgeted funds. Justification may be made or, due to unforeseen emergencies/contingencies, amendments to the budget will be prepared for City Council consideration. Departmental heads with budgets overspent at the end of the year will be counseled by the City Administrator to take action to prevent future over-expenditures from occurring. The City Administrator informs the Council of measures taken by the departments.

The City of Gulf Shores major expenditures for the most recent fiscal year distribution by category are: Public Safety (Police, Fire and Court) 28% of expenditures; Operating Transfers for Debt Service at 23%; Public Works at 17%; Recreation and Cultural Affairs 15%; and City Hall (Executive, Finance and Administration) at 13%. Building and Community Development comprise 2% of General Fund expense.

The following table and graph are expenditures by category compared to budget for the most recent fiscal year.

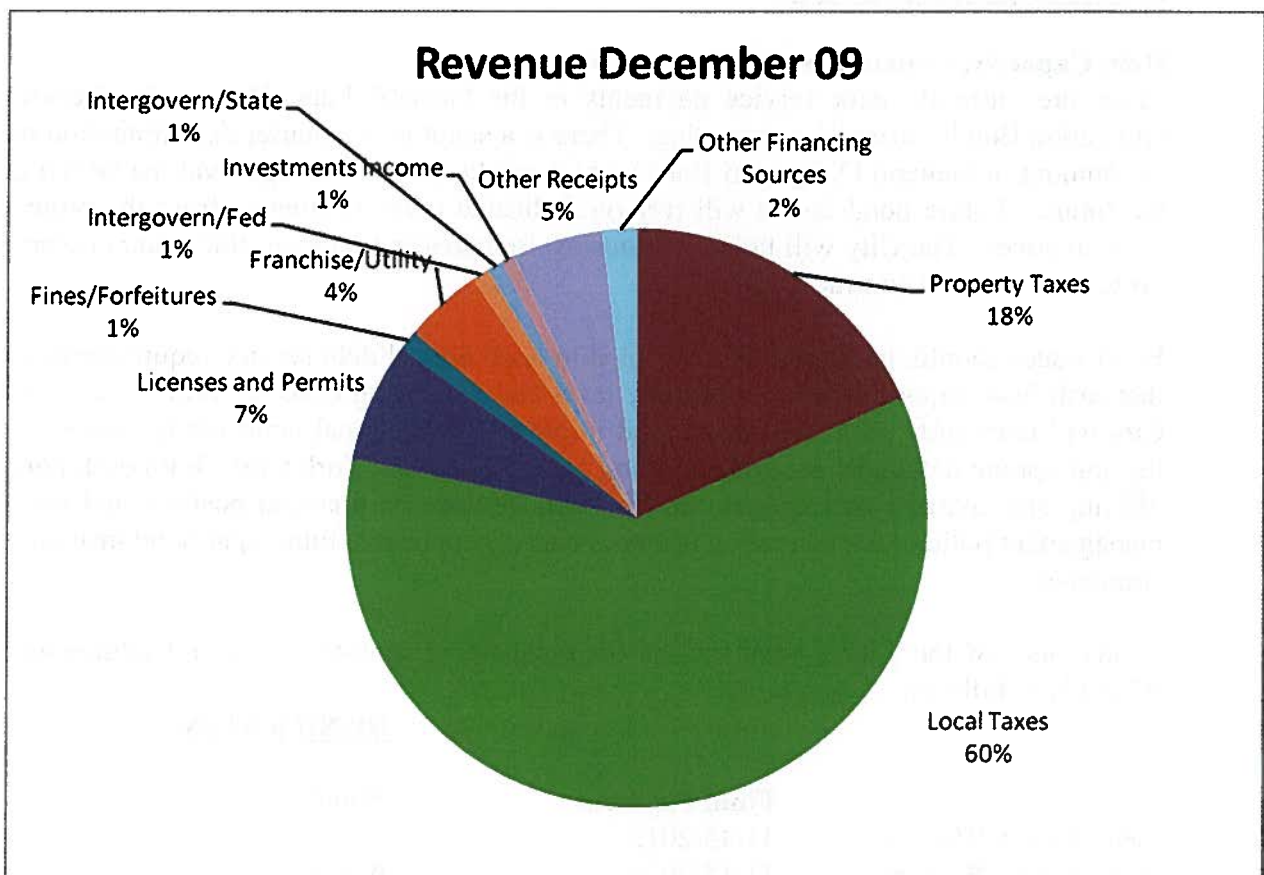
<b>General Fund Departmental Budget to Actual 2009</b>			
	<b>Budget</b>	<b>Actual</b>	<b>% of total</b>
Executive	548,640	539,886	2%
Finance and Administration	2,595,840	2,530,653	11%
Rec & Cultural Affairs	3,568,240	3,440,117	15%
Police & Municipal Court	3,643,590	3,712,077	16%
Fire & EMS	2,955,650	2,812,996	12%
Community Development	360,070	349,747	2%
Building	652,310	364,808	2%
Public Works	4,087,870	3,876,132	17%
Outside Agencies	61,000	61,000	0%
Operating Transfers (Debt Service)	5,754,990	5,419,108	23%
<b>Total</b>	<b>24,228,200</b>	<b>23,106,524</b>	



## **REVENUE POLICIES**

### **Revenue Diversification**

The City of Gulf Shores has a wide variety of revenue streams that fund City General and other operations. The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in other fund accounts. Property taxes comprise approximately eighteen per cent of General fund revenues. Local Taxes are about sixty-two per cent of General Fund Revenues. Licenses and Permits are roughly seven per cent of General Fund Revenues and Investment Income accounts for another one to two percent of General Fund Revenues. Other City tax revenues include Fines/Forfeiture at one per cent; Business License Fees at six per cent; Intergovernmental Income at two per cent; and Other Receipts/Financing Sources at seven per cent. The City of Gulf Shores is heavily dependent on local taxes primarily from tourism as the main source of revenue. If a downturn is experienced in one area, contingency plans will be implemented to reduce revenues and increase transfers from permissible funding sources until funding levels have stabilized. The graph that follows shows revenue collections by type for the most recent fiscal year.



The City of Gulf Shores has no other major governmental funds other than the General Fund.

The City of Gulf Shores has no major enterprise funds. Two non-major governmental funds exist for the City of Gulf Shores: special revenue and capital projects funds. The impact fees special revenue funds account for revenue sources that are legally restricted to expenditure for specific purposes. The capital projects funds account for the acquisition and construction of major capital facilities other than those financed by the general fund.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

### **Fees and Charges**

Inspection, Recreation, Police Fees and Charges are implemented to help offset the burden to the General Fund for services provided. Building Inspection Fees and Permits have been gradually increased in recent years in order to bring the City more up-to-date with neighboring jurisdictions fees and permit charges. Recreation fees are collected to help offset staff and operating expenses. Other fees are charged as permissible by state statute to cover copy and employee expenses.

## **EXPENDITURE POLICIES**

### **Debt Capacity, Issuance, and Management**

There are currently debt service payments in the General Fund Budget for General Obligation Bonds currently outstanding. There is a statutory or charter debt limitation on the amount of General Obligation Bonds which could, upon voter approval, be issued in the future. Future bond issues will rely on dedicated revenue streams from the project itself to cover. The City will utilize various excise taxes and sources other than property taxed to make such contract payments.

Bond issues should, generally, be scheduled to level annual debt service requirements so that cash flow requirements are generally level and borrowing costs are minimized. The City will constantly seek to maintain and improve its municipal bond ratings issued by the appropriate nationally recognized rating agencies in New York City. With each bond offering and annually as required, the City will disclose its financial position and fiscal management policies to such rating agencies and the applicable municipal bond insurance companies.

A summary of the City's bond ratings for outstanding long-term General Obligations (G.O.) is as follows:

### **BOND RATING**

	<b>Final Payment</b>	<b>Moody's</b>
1998-A G.O. Warrant	11/15/2012	*
2000-B G.O. Warrant	11/15/2015	Aaa/A1
2002-G G.O. Warrant	9/30/2014	Aaa
2003-C G.O. Warrant	7/1/2013	Aaa



*City of Gulf Shores Bonds Continued***BOND RATING**

	<b>Final Payment</b>	<b>Moody's</b>
2004 G.O. Warrant	8/1/2021	Aaa
2005-B G.O. Warrant	8/10/2010	*
2005-C G.O. Warrant	12/15/2015	Aaa/A1
2006-A G.O. Warrant	12/15/2017	Aaa/A1
2006-B G.O. Warrant	12/15/2025	Aaa/A1
2008-A G.O. Warrant	12/15/2028	Aaa/A1
2008-B G. O. Warrant	5/15/2011	

\*Not rated

**Debt Capacity**

The Constitution of Alabama provides that municipalities having a population of 6,000 or less may not become indebted in an amount in excess of twenty percent (20%) of the assessed value of the property situated therein, except for the construction of or purchase of waterworks, gas or electric lighting plants or sewerage, or for the improvement of streets, for which purposes an additional indebtedness not exceeding three percentum may be created; provided this limitation does not affect (a) temporary loans to be paid within one year, made in anticipation of the collection of taxes, not exceeding one-fourth of the annual revenues of the city, (b) indebtedness incurred for the purpose of acquiring, providing or constructing sanitary or storm water sewers or street or sidewalk improvements, the cost of which, in whole or part, is to be assessed against the property drained, served or benefited by such sewers or abutting such improvements or (c) indebtedness incurred for the purpose of acquiring, providing or constructing school houses, provided that there shall be pledged for payment of the principal of and interest on such obligations a tax which the governing body of such municipality, shall have determined, upon the basis of the revenues from such tax, will be sufficient to pay said principal of and interest at their respective maturities. Additionally, the chargeable indebtedness is, under State law, reduced by the amount of sinking funds held for payment thereof.

The total assessed value of the property according to the Baldwin County Revenue Commissioner's Office in the City as assessed for City taxation for December 31, 2009 was \$653,336,040 resulting in a debt limit of \$127,067,208.

The City's total principal amount of indebtedness at December 31, 2009 was \$51,126,031. Based on the debt limit of \$127,067,208, the City could hereafter issue up to approximately \$75,941,177 of indebtedness, subject to the constitutional debt limitation. The maximum indebtedness subject to the constitutional debt limitation will increase (or decrease) with any corresponding increase (or decrease) in the assessed valuation of the City. Based on the 2000 population of the City of 5,044 the annual G.O. Debt per capita for outstanding debt is \$10,136.

### **Use of One-time and Unpredictable Revenues**

Revenues that are unique to a particular year and considered one-time are not used for ongoing expenditures. Rather, the income is restored to the General Fund balance to cover any potential future revenue shortfalls. Only major revenue sources that are steady in nature and non-fluctuating are used for budgetary purposes.

### **Balanced Budget**

The City of Gulf Shores will finance all current on-going expenditures with current recurring revenues. One-time revenue can be used to increase the undesignated fund balance or be used for one-time expenses without impacting service levels. The City of Gulf Shores makes every effort to avoid budgetary procedures that balance current expenditures through the obligation of future resources. Any year-end surplus should be directed to the undesignated fund balance and not be used to finance recurring expenses in the following fiscal year. All unencumbered operating budget appropriations lapse at year-end. Should it be determined that actual revenues may be less than the adopted budget, the elected body will be notified immediately, procedures put in place to reduce expenditures and a plan implemented to cover the potential loss in revenues. The elected body will also be notified if a deviation from a balanced operating budget is planned.

All Operating Funds are adopted during the annual budget process. Total anticipated revenues and other funding sources available must equal total estimated expenditures for each fund. The legal level of budgetary control is the department level, with the Council being the only body authorized to make amendments to the budget. Revisions that alter the total expenditures of any department or fund must be approved by the Mayor and City Council. Budgets for the governmental funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are legally adopted for the General Fund, each Special Revenue Fund and each Enterprise Fund. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

### **Budget Policies**

Expenditures may not exceed the total budget for any department within a fund. Department heads and management personnel are directed to operate within budget limitations. Transfers between departments or funds or an increase in departmental appropriations or authorized positions shall require the approval of the elected body.

Enterprise Fund budgets will be self supporting. Rates charged within such Enterprise budgets will be examined annually to determine their self sufficiency. Every effort will be made to plan for long term price adjustments by suppliers of goods and services to the Enterprise funds.

The City of Gulf Shores will maintain a budgetary control system and will prepare on a monthly basis a summary report comparing actual revenues, expenditures and encumbrances with budgeted amounts.

The City of Gulf Shores will comply with all state laws applicable to budget hearings, public notices, public inspections, and budget adoption.

## **LONG-RANGE PLANNING**

### **Capital Improvements**

The operating budget will provide for adequate maintenance of capital equipment and facilities. Capital improvements should be financed from current revenues, but may be financed by debt instruments that provide for a pay back period that does not exceed the life of the improvement. Once the City has borrowed for such improvements, debt service becomes a current expense to be covered by recurring revenue.

A five year Capital Improvement Plan for Capital Outlay expenditures greater than \$5,000 will be submitted by each department during the budget process. A five year Capital Improvement Program that determines the cash needs for Capital Projects will be submitted to the Planning Commission and the elected body for approval to determine cash future cash needs. Once the five year Capital Improvement Program is adopted by the elected body, every effort will be made to budget for capital expenditures within the outlined program. Modifications to the Capital Improvement Program will be submitted to the elected body on an annual basis.

The City will seek public and private grants, and other sources of revenue to fund projects included in the Capital Improvement Program.

### **Cash Management Policy**

Funds for day to day operations, payroll, accounts payable and other immediate cash needs are maintained in Depository accounts. Holding accounts are maintained for investments not needed on an immediate basis. Maturity scheduling is timed according to anticipated needs. Maturity limitations depend on whether the funds being invested are considered short or long term funds.

### **Cash and Cash Equivalents**

Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. The City of Gulf Shores considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

### **Deposits and Investments**

State statutes authorize the City to invest in obligations of the U.S. Government and agencies of corporations of the U.S. Government; obligations of any state; obligations of any political subdivision of any state; certificates of deposit or time deposits of any national state bank or savings and loan which have deposits insured by the FDIC or FSLIC; prime bankers acceptances; and repurchase agreements.

Deposits are insured by the FDIC up to \$250,000 through December 31, 2013. Funds in excess of \$250,000 are secured by the Alabama State Treasurer's Security for Alabama Funds (SAFE) Program, or are invested in Treasury Notes and/or Bills which are direct obligations of the United States and are not required to be secured by the FDIC or the SAFE Program.

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair values.

#### **Short-Term Interfund Receivables/Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

#### **ASSET INVENTORY**

On an annual basis all major capital assets are inventoried and the condition of the asset is assessed. Inventory is valued at cost, using the first-in, first-out method. The cost of governmental fund type inventory is recorded as an expenditure when consumed rather than when purchased. Prepaid items are accounted for using the consumption method. A prepaid item is recognized when a cash expenditure is made for goods or services that were purchased for consumption, but not consumed as of December 31.

Capital Asset schedules are prepared for the Comprehensive Annual Financial Report with the disposition of acquired or disposed of assets noted along with depreciation schedules for major capital items. The City of Gulf Shores undertakes and maintains an on-going viable Capital Outlay Program yearly because these costs in total are usually the heaviest in any budget document and the ongoing financial commitment is required to maximize the public's benefit. Proper scheduling of Capital Outlay, as well as levelized appropriation (i.e., an equal dollar allocation each fiscal year), prevents excessive costs in any one budget year. Capital Outlay appropriations help to maintain the current level of service, updates equipment/service standards and needs, and increases productivity in the work assignment areas.

## **Defining Terms**

### **Glossary**

#### **A**

**ADEM:** Alabama Department of Environmental Management. Lead Alabama State Agency for environmental issues.

**Adopted Budget:** Appropriation of funds approved by the governing body at the beginning of each fiscal year.

**Ad Valorem Tax:** Tax levied on the assessed value of real and personal property.

**Amended Budget:** The original adopted budget plus any amendments passed as of a certain date.

**Appraised Value:** The anticipated fair market value of property.

**Appropriation:** A legislative act authorizing the expenditure of a designated amount of public funds for a specific purpose.

**Assessed Value:** The value placed on property as a basis for levying taxes.

#### **B**

**Bond:** A certificate of debt issued by a government to finance a capital expenditure or other liability, in which payment of the original investment plus interest is guaranteed by a specified future date.

**Bond Rating:** A system of appraising and rating the investment value of individual bond issues.

**Budget:** A financial plan of operation for a given period consisting of an estimate of proposed expenditures and revenues.

**Budget Amendment:** The increase, decrease, or transfer of appropriation requiring the approval of the governing body.

**Budget Calendar:** The schedule of key dates which the city follows in the preparation, adoption, and administration of the budget.

**Budget Message:** A general discussion of the proposed budget, presented in writing as part of the budget document. The message explains current budget issues compared to recent financial history and presents recommendations made by the governing body and City Administrator.

**Budget Resolution:** The official enactment by the Mayor and Council authorizing the appropriation of revenues for specified purposes, functions, or activities during the fiscal year.

## **Defining Terms**

### **Glossary**

#### **C**

**CAFR:** Comprehensive Annual Financial Report – a report compiled annually which provides audited detailed information on an organization’s financial status.

**Capital Assets:** Capital items of a long-term character which are intended to be held or used, such as land, buildings, improvements, machinery and equipment.

**Capital Budget:** A financial plan of proposed capital expenditures and the means of financing.

**Capital Expenditures:** Expenses or expenditures for non-consumable items or projects that have a useful life of one year or more and a unit cost of \$5,000 or more.

**Capital Improvement Fund:** Accounts for the acquisition and construction of major capital facilities.

**Capital Improvement Program (CIP):** A multi-year plan used to identify new and/or additional capital items or projects. The CIP threshold is \$5,000 or more per unit cost.

**Capital Outlay:** Expenditures for the acquisition of capital assets.

**Cash Reserves:** An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation or subsequent spending.

#### **D**

**Debt Limit:** The maximum amount of debt that can be legally incurred.

**Debt Service:** Costs associated with the interest, principal, or other expense payments related to bond issues or capital leases.

**Disbursement:** Funds paid out for goods or services received which results in a decrease in net financial resources; also referred to as an expenditure or expense.

#### **E**

**EMS:** Emergency Medical Services – provided by the Fire Department.

**Encumbrance:** Funds that have been committed for disbursement for a specific purpose

**Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses requiring use of the net current assets, debt service, or capital outlays.

**Expenses:** Outflows or obligations of assets from delivering or producing goods, rendering services or carrying out other activities that constitute the entity’s ongoing major or central operations.

#### **F**

## **Defining Terms**

### **Glossary**

**Fines & Forfeitures:** Revenue received from court bond forfeitures and authorized fines such as library and parking violation fines.

**Fiscal Year:** The twelve month period for which an organization plans the use of its funds. Gulf Shores fiscal year is the same as the calendar year – January 1 to December 31<sup>st</sup>.

**Fixed Asset:** Capital items of a long-term character which are intended to be held or used, such as land, buildings, improvements, machinery and equipment.

**Franchise/Utility Tax:** A tax based upon a legal agreement between Gulf Shores and another entity (often a private company) to provide a service or product in the community.

**Fund:** A fiscal and accounting entity with self-balancing set of accounts recording all financial resources and liabilities which are segregated for a specific purpose, activity or objective.

**Fund Balance:** The difference between total revenues and total expenditures since the fund was created. Fund balance can be designated (reserved for a specific purpose) and/or undesignated (available to be used with proper authorization).

## **G**

**GAAP:** Generally Accepted Accounting Principles – guidelines to financial accounting and reporting which set uniform minimum standards for accepted accounting practices.

**GFOA:** Government Finance Officers Association. Internationally recognized association headquartered in Chicago Illinois with awards programs for audit and budget programs meeting set criteria.

**GO Warrant:** General Obligation Warrant (or bond). Debt payments are made from the General Fund Tax Collections.

**General Fund:** A fund used to account for financial resources and liabilities except those which are required to be accounted for in another fund.

**Goal:** A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

**Governmental Fund:** A fund category used to account for government's governmental-type activities. This category includes four fund types: general fund, special revenue fund, debt service fund, and a capital projects fund.

**Grant:** A contribution of assets from one organization to another to support a particular function or purpose.

## **H**

## **Defining Terms**

### **Glossary**

**Homestead Exemption:** A tax relief whereby state law permits local governments to exempt a dollar amount or percentage of the appraised value of the qualifying resident.

#### **I**

**Infrastructure:** The basic facilities, equipment, and installations needed for the functioning of a system or organization (e.g. roads, bridges, water/sewer lines, public buildings).

**Interest Income:** Revenue generated from city investments.

#### **J**

#### **K**

**Licenses and Permits:** Fees collected for the issuance of licenses and permits such as business licenses and building permits.

#### **M**

**Millage Rate:** The property tax rate set by the County in Alabama per each \$1,000 of property.

**Modified Accrual Basis:** The basis of accounting under which transactions are recognized when they become both measurable and available.

#### **N**

#### **O**

**Objective:** A defined outcome following accomplishment of an established goal.

**Operating Budget:** Plans of current expenditures and the proposed means to finance. The operating budget contains appropriations for such expenditures as supplies, training, utilities, fuel, repair and maintenance, rentals and leases, and capital outlay.

**Operating Expenses:** Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as office supplies, maintenance supplies, professional services, and rental fees.

#### **P**

**PT:** Part-time employees working less than 32 hours per week normally.

**PW:** Public Works Department consisting of Custodial, Landscaping, Streets, Maintenance and General Services.

**Penalties and Interest:** Fees collected for violations or delinquent payments.



## **Defining Terms**

### **Glossary**

**Personnel Expense:** Costs associated with wages, salaries, retirement and other fringe benefits for city employees.

#### **Q**

#### **R**

**Reserves:** Monies set aside and restricted for a specific purpose. Any unspent reserves revert back to the appropriate Fund Balance at year end.

**Revenue:** Income which represents an increase in governmental fund type net current assets.

**Revenue Bond:** A certificate of debt issued by a government in which the payment of the original investment plus interest is guaranteed by specific revenues generated by the project financed.

#### **S**

**Special Revenue:** A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose such as the Impact Fees fund.

#### **T**

**Tax Digest:** A listing of all property owners within the city, their property's assessed value, and amount of taxes due.

#### **U**

#### **V**

#### **W**

**Warrant:** A certificate of debt issued by a government to finance a capital expenditure of other liability, in which payment of the original investment plus interest is guaranteed by a specified future date.

#### **X**

#### **Y**

#### **Z**

